

# BOARD OF SUPERVISORS

Brown County



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## EXECUTIVE COMMITTEE

Tom Lund, Chairman  
Patrick Moynihan, Jr., Vice-Chairman  
Steve Fewell, Patrick Evans  
Bernie Erickson, Patrick Buckley

### EXECUTIVE COMMITTEE

Monday, January 12, 2015

5:30 p.m.

Room 200, Northern Building  
305 E. Walnut Street

NOTICE IS HEREBY GIVEN THAT THE COMMITTEE MAY TAKE ACTION  
ON ANY ITEM ON THE AGENDA.

- I. Call meeting to order.
- II. Approve/modify agenda.
- III. Approve/modify Minutes of December 8, 2015.

### Comments from the Public

#### Vacant Budgeted Positions (Request to Fill)

1. Airport – Buildings & Grounds Maintenance Worker - Vacated – 12/26/14.
2. Human Resources – Organizational Development Coordinator - Vacated – 1/9/15
3. Human Services – Clinical Social Worker - Vacated – 1/2/15
4. Human Services – Social Worker/Case Manager (Child Protection) - Vacated – 6/2/14
5. Port & Resource Recovery – Clerk Typist II - Vacated 1/5/15.
6. Public Works Facility Mgmt. – Facility Worker - Vacated – 1/5/15.
7. Public Works Facility Mgmt. – Facility Worker (0.5 FTE) - Vacated – TBD.
8. Public Works Highway – Highway Laborer - Vacated – 1/2/15.
9. Technology Services – Network Support Specialist - Vacated – 10/31/14.
10. UW Extension – 4-H Program Assistant (.2 FTE) - Vacated – 12/31/14.
- 10a. Golf Course – Golf Course Mechanic – Vacated 6/28/13.

### Communications

11. Communication from Supervisor De Wane re: To create an ordinance for employee wage and benefits be sent to the Administration and Executive Committee in resolution format providing budget fiscal impact as well as employee financial impact no later than the July Meeting.  
*December Motion: Hold for one month.*
12. Communication from Supervisor Kaster re: Form a resolution that ends health insurance coverage for county retirees and for current county employees at the time of retirement.  
*December Motion: To refer to staff and bring back at January meeting.*

### Legal Bills

13. Review and Possible Action on Legal Bills to be paid.

**Reports**

14. County Executive Report.
15. Internal Auditor Report.
  - a) Discussion and possible action on the Final Internal Audit Report – Purchasing Function for Public Works Highway Department. *December Motion: To hold for one month.*
  - b) Board of Supervisors Budget Status Report for November, 2014.
  - c) Quarterly Status Update – October 1 – December 31, 2014.
16. Human Resources Report.

**Other**

17. Such other matters as authorized by law.
18. Adjourn.

Tom Lund, Chair

Notice is hereby given that action by the Committee may be taken on any of the items, which are described or listed in this agenda. The Committee at their discretion may suspend the rules to allow comments from the public during the meeting. Please take notice that it is possible additional members of the Board of Supervisors may attend this meeting, resulting in a majority or quorum of the Board of Supervisors. This may constitute a meeting of the Board of Supervisors for purposes of discussion and information gathering relative to this agenda.

## PROCEEDINGS OF THE BROWN COUNTY EXECUTIVE COMMITTEE

Pursuant to Section 18.94 Wis. Stats., a regular meeting of the **Brown County Executive Committee** was held on Monday, December 8, 2014 in Room 200 of the Northern Building, 305 E. Walnut Street, Green Bay, Wisconsin.

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**Present:** Chair Lund, Supervisor Buckley, Supervisor Vander Leest, Supervisor Moynihan, Supervisor Erickson, Supervisor Robinson (for Supervisor Evans)  
**Excused:** Supervisor Evans, Supervisor Fewell  
**Also Present:** Juliana Ruenzel, Brent Miller, Supervisor Van Dyck, Jeremy Kral, Dan Process, Supervisor Hoyer, Paul Srubas, Paul Van Noie, Jeff Oudeans, Supervisor Sieber, August Neverman, Troy Streckenbach, Chad Weininger, Supervisor Jamir, Maria Lasecki, Supervisor Kaster, Todd Vanden Heuvel, Beth Lemke, media, other interested parties

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I. **Call Meeting to Order:**

The meeting was called to order by Chair Tom Lund at 5:30 p.m.

II. **Approve/modify agenda:**

The agenda was modified to take Item 21 following Item 16 and delete Item 26.

**Motion made by Supervisor Vander Leest, seconded by Supervisor Moynihan to approve as modified. Vote taken. MOTION CARRIED UNANIMOUSLY**

III. **Approve/modify Minutes of October 29, 2014.**

**Motion made by Supervisor Vander Leest, seconded by Supervisor Moynihan to approve. Vote taken. MOTION CARRIED UNANIMOUSLY**

**Comments from the Public**

-John Cermelli, N17W30200 Crooked Creek Road, Pewaukee, WI addressed the Committee. He stated that he represents the Brown County Sheriff's Department Non-Supervisory Labor Association and he thanked the Committee for allowing him to speak. He continued that he has worked diligently with Brent Miller and Juliana Ruenzel in bargaining and he wanted to summarize the unique proposal. He stated that the proposal is simple and will provide significant monetary savings to Brown County taxpayers. The proposal is that the bargaining unit will remove itself as a whole from the County's health insurance. The County and the employees will continue to pay the same percentage for health insurance that they pay now. The County will no longer be responsible for paying future retiree healthcare costs which will result in significant annual savings. The County would also no longer be responsible for paying future contributions to the health reimbursement account and the County would also no longer be responsible for paying UMR's fixed costs for 120 employees. The calculated savings are hard to tell because the contributions into the HRA are in flux, but Cermelli believes that conservatively this would show a \$200,000+ savings in the first year (2015) and similar savings in 2016.

**Vacant Budgeted Positions (Request to Fill)**

1. **Child Support – Child Support Specialist-Enforcement (x2) - Vacated - 10/20/14; 12/8/14.**
2. **Child Support – Clerk/Typist I - Vacated – 11/3/14.**

3. **Child Support – Intake Specialist - Vacated – 12/1/14.**
4. **Health Department – Public Sanitarian – Vacated – 12/19/14.**
5. **Human Resources – Safety Coordinator - Vacated – n/a.**
6. **Human Services – Economic Support Specialist - Vacated – 10/1/14.**
7. **Human Services – Office Manager II - Vacated – 9/24/14.**
8. **Human Services – Social Worker/Case Manager (Adult Protective Services) - Vacated – 11/3/14.**
9. **Human Services – Social Worker/Case Manager (Child Protection/Intake/Ongoing) - Vacated – 11/4/14.**
10. **Museum – Assistant Curator - Vacated 1/1/15.**
11. **Park Management – Park Ranger - Vacated – 11/28/14.**
12. **Planning & Land Services – Administrative Coordinator - Vacated 12/2/14.**
13. **Planning & Land Services – Administrative Secretary - Vacated 11/14/14.**
14. **Public Works Facilities – Facility Mechanic (x2) - Vacated – 12/16/14; 12/17/14.**
15. **Public Works Highway – Highway Laborer - Vacated – 10/24/14.**
16. **Public Safety Communications – Office Manager I – Vacated – 10/30/2014. Referred back from November County Board.**

**Motion made by Supervisor Moynihan, seconded by Supervisor Erickson to suspend the rules and take Items 1 through 16 together. Vote taken. Ayes: Moynihan, Erickson, Vander Leest, Robinson, Lund. Nay: Buckley MOTION CARRIED 5 - 1**

**Motion made by Supervisor Moynihan, seconded by Supervisor Erickson to approve Items 1 through 16. Vote taken. Ayes: Moynihan, Erickson, Vander Leest, Robinson, Lund. Nay: Buckley MOTION CARRIED 5 - 1**

*Although shown in the proper format here, Item 21 was taken at this time.*

#### **Communications**

17. **Communication from Supervisor Sieber re: Ask all department heads to provide a report at every committee meeting detailing any open positions, the date they opened, the reason why they are open and when they are intended to be filled. Referred from November County Board.**

Supervisor Sieber stated he was hoping to see a report regarding open positions included in reports of department heads at committee meetings. Sieber noted that he had spoken with Director of Administration Chad Weininger about this and he was informed that it would not be a problem to include this information at the bottom half of the budget status financial reports.

Erickson stated that he knows what Sieber is asking for and that this has also been asked for in the past. Erickson directed Sieber's attention to the agenda packet and noted that the information Sieber is seeking is contained in the packet, except for the fact that it has not come to committee. Erickson noted that these are already budgeted positions and therefore they do not go to committee. If these were to come to committee, it would take longer to have the position approved. In some cases, it could take up to three months to fill the positions.

Sieber responded that what he would like to see is a little bit different than what Erickson just described. He noted that he is not looking for approval of the positions; he is looking for information as to why people are leaving and things of that nature. He wants to know if positions are filled and if they are not filled, he wants to know why the positions are not filled, how long they have been open, etc. The information contained in the agenda packet does give

information as to why the positions are open and it certainly does not say what positions in the table of organization are open.

Supervisor Buckley stated that he has been advocating for changes in this process for a long time. He noted that there was recently an open position due to a retirement in Public Safety Communications. The Public Safety Committee never saw anything on the position and they had questions as to the job duties of the person. He noted that jobs change and job titles should be reviewed periodically to see that the title fits the duties. He felt that having the committees review the open positions was a good idea. He did not have any concerns with this slowing down the process of hiring new people, but he did feel that committees should be aware of what is happening with personnel in their departments.

**Motion made by Supervisor Vander Leest, seconded by Supervisor Moynihan to refer to staff to review proposal. Vote taken. MOTION CARRIED UNANIMOUSLY**

18. **Communication from Supervisor Sieber re: To work with Administration and develop a policy to expend the 1% pay for performance/merit pay. *Referred from November County Board.***

Sieber stated that the Board had allocated the funds for 1% merit pay but in talking with some department heads, there seems to be some confusion as to how that money is being administered. From what Sieber has been told, it was a maximum of 1% but not everybody was supposed to get the full 1%. He would like to see a committee of Supervisors formed to work with Administration and some department heads to find out how the merit pay is to be distributed. Sieber said that it seemed like some of the smaller departments would rather have the funds included in their pay rather than one lump sum in a bonus and he felt that department heads should have some flexibility with this. Sieber would like to see the department heads get the 1% for their department and use the pool of money as they see fit. They could use it for a piece of equipment that could make jobs easier and faster or things of that nature. He said the idea was to have the County Board have a little more input as to how the 1% is distributed instead of the way it is now.

Supervisor Vander Leest agreed with Sieber in that there should be more flexibility as to how this is administered. He felt that department heads should be able to reward their highest performers with a higher raise if they deem it appropriate. He stated that he has heard from department heads that they would also like to have more flexibility to reward the high performers.

County Executive Troy Streckenbach asked Vander Leest to define flexibility. Vander Leest responded that he would like department heads to be able to reward higher performers with more than the 1% bonus. Streckenbach stated that the directive administration received was not to go over 1% for any one employee. Sieber recalled when this was passed it was passed as a 1% without any directives. Sieber would like the Board and Administration to work to determine how it should be administered and have flexibility to go over 1% for an employee, but not to exceed the total overall for the department for the budget.

Human Resources Director Brent Miller stated that every department's plans for pay for performance was handed out to the Administration Committee for review and was included in the County Board minutes. He also noted that the Board's directive was not to exceed 1%. Streckenbach felt this should be brought back to Administration Committee and have further discussions. Streckenbach noted that there are different nuances in different departments as to how they operate. For example, if Child Support does not hit certain benchmarks they do not

get funding from the State. Streckenbach stated that he appreciated the idea of looking at more flexibility.

Supervisor Robinson stated that he would support sending this back to Administration, but he would be hesitant to give so much flexibility that the money could be spent on something other than pay. Lund also stated that he felt it should be kept at pay. Robinson would not like to see employees being pressured by their supervisors to agree to something that they might not really want to do.

**Motion made by Supervisor Vander Leest, seconded by Supervisor Moynihan to refer to Administration to develop a policy with the Human Resources Director to determine parameters for spending the 1% bonus and allow flexibility. Vote taken. MOTION CARRIED UNANIMOUSLY**

*Supervisor Vander Leest was excused at 6:36 pm. Supervisor Van Dyck took his place at that time.*

19. **Communication from Supervisor De Wane re: To create an ordinance for employee wage and benefits be sent to the Administration and Executive Committee in resolution format providing budget fiscal impact as well as employee financial impact no later than the July Meeting. *Referred from November County Board.***

**Motion made by Supervisor Moynihan, seconded by Supervisor Buckley to hold for one month. Vote taken. MOTION CARRIED UNANIMOUSLY**

20. **Communication from Supervisor Kaster re: Form a resolution that ends health insurance coverage for county retirees and for current county employees at the time of retirement. *Referred from November County Board.***

Supervisor Kaster recalled that during the budget process there was a lot of discussion with regard to health insurance. Currently there are 83 retired employees who take the insurance. These retirees pay the full premium plus an administration fee, but these retirees are also turning in a lot of claims. Kaster stated that for every dollar paid in; about \$1.83 is being paid out. Miller provided information on this, copies of which are attached. Kaster stated a few years back the County did discontinue insurance coverage for retiree's spouses but what Kaster is looking at at this time is discontinuing insurance to retirees effective January, 2016. Right now the active employees are actually paying for the claims of the retired employees and this does not balance out. Kaster did not think the County could continue this way and he would like to see a resolution drawn up and voted on to the effect of ending insurance coverage for retired employees.

**Motion made by Supervisor Van Dyck, seconded by Supervisor Erickson to refer to Corporation Counsel to draft an ordinance on health insurance coverage for retired County employees.**

Van Dyck felt that this communication may have some merit, although it is hard to absorb it all with all the information provided in the handouts tonight. Van Dyck said that people need to realize that there may not have been any options in this regard a few years ago. With the Affordable Care Act being put into place now everybody has the opportunity to get some type of insurance. His opinion is that this may have been something that was needed in the past but is no longer necessary and he is in favor of taking a closer look at this. Miller stated that the reason this was put in place was due to union contracts.

Buckley asked how many of the people that are on this plan right now are being paid out of their bank of sick time. Miller referenced the handout and stated that out of the 83 people on this plan, eight of them are from the Sheriff's Department. For 2010 of the \$584,297 of medical claims, \$213,000 was for the Sheriff's Department. Further information is contained in the handout.

Buckley commented that if this benefit is no longer available to employees, there may be a cost in paying out employees for the sick days they have in escrow. For the average retiree this would be about \$45,000 and this keeps going up when there are raises given. Miller stated that one possible way to handle this is to pay it out which would cost about \$1.8 million dollars. Miller stated that one union last year proposed that it be paid out 70 cents on the dollar. Lund noted that once this is paid out, it would be gone.

Kaster stated that the retirees do pay both the employers' and the employees' share of the premium, along with the administrative fee, but it is still lopsided. Miller stated that this is the reason that other municipalities and school districts are getting out of this type of arrangement. Kaster stated that it was pondered at budget time how to cut costs and he felt that this is a pretty obvious way to do it. Lund agreed and stated that it is something that needs to be done and in light of the fact that there is now national health insurance, it is not like these retirees would be cut off completely.

Robinson felt that certainly the conversation needs to take place about money, and if there are ways to save money and make the health plan for the existing employees' healthier, he is for that. However, as far as the retirees, he understands that union contracts are not in place anymore, but it seems that they did make an agreement to make the insurance available to these people. Miller stated that he has spoken with Kaster about this and agreed that they would not cut off people that are currently on the plan. Kaster thought it would be appropriate to have this take effect in 2016 and moving forward, and anyone already on the insurance before then would be grandfathered in. Lund noted that people have to drop off the County insurance when they reach 65 years of age.

Robinson also cautioned that with regard to the exchanges under the Affordable Care Act, he was of the understanding that that is in question right now due to a case in the Supreme Court. If those subsidies go away, the economic model that the Affordable Care Act is built on would also go away. He noted that this likely will not happen right away, but he did feel that it will most likely crumble over time. For us to say to go get the healthcare on the health exchange is an open question and he hopes that part will be answered before decisions are made on this communication.

Erickson commented that Supervisor Kaster had mentioned that we had done this for the surviving spouses of former employees. It was done by giving a six month notice that the coverage option would be terminated. He stated that that could also be done in this instance with an effective date of January 1, 2016 but noted that if things would change in the meantime, it could be brought back for more discussion.

**Motion by substitution made by Supervisor Buckley, seconded by Supervisor Moynihan to refer to staff and bring back at January meeting. Vote taken. MOTION CARRIED UNANIMOUSLY**

21. **Communication from Supervisor Robinson re: That the County Board consider placing a referendum on the April 2015 election ballot asking the voters of Brown County if they would like to implement a .5% sales tax as allowed by state law, to be applied when the Stadium tax ends sometime in the latter half of 2015.**

Supervisor Robinson provided a handout, a copy of which is attached that outlines his proposal. He indicated that this information was also sent out to Supervisors via e-mail and is also included on his blog.

Robinson continued that this is a proposal for the County Board to consider a referendum on the sales tax. There are two key pieces: first, that the County Board consider this and second, that it is a referendum. Robinson said this is not asking, nor is he ready to endorse, a sales tax. He stated that he had three purposes in bringing this communication. First, to raise what he feels is an important question. Robinson noted that an estimated 30% of the money, maybe more than \$7 million dollars in 2013, comes from out of the county and this could have a significant impact on our county if the voters decide to take advantage of it. The second purpose was to do the due diligence that we consider important questions like this because Robinson believes that that was the job Supervisors are elected to do. The third purpose was to start a conversation in the community. If the Board is to do their due diligence, Robinson felt they have to start now and engage the community in this discussion and consideration.

The details of Robinson's proposal are outlined in the handout referenced above and are that the Community Investment Fund would be managed by an independent board appointed by the County Board, the County Executive and the municipalities in the County. Further, the sales tax revenue would not be spent until after the first year's tax is collected, so the Community Investment Fund Board would know exactly how much money it could allocate. Robinson also proposed that the tax should sunset 20 years after it is implemented. These details will be worked out if it is decided to move forward.

Robinson continued that he is personally not a fan of sales taxes as they tend to be regressive and disproportionately impact people of low income. This is why he is proposing that a portion of the Community Investment Fund be used for workforce development. He feels it is important to make sure that everyone in our community has the opportunity to provide for themselves and their families and this would give people the opportunity to develop the skills, knowledge and aptitude to find and keep a family supporting job. This would reduce dependency on government programs and would give companies and employers what they need most right now which is good employees willing to work.

Robinson continued that if the County Board decides to send a referendum to the voters and if the voters decide to approve it, he is proposing that one-quarter if it should go to workforce development and this would be a win - win for our community. By workforce development, Robinson means getting the workers of today ready for the jobs of today and also getting the workers of tomorrow ready for the jobs of tomorrow, making sure our children and youth are prepared for the future. Robinson wished to make it clear that he would not vote for a county sales tax unless the majority of the voters in a county-wide referendum supported it.

Robinson stated that he has heard from a number of people on this and so far it appears that the opinions are very evenly split with a very slight majority in favor of holding a referendum and/or having a sales tax. As a side note, Robinson spoke with an auditor at Schenck who audits 31 counties in the area. This auditor stated that of the 31 counties he audits, many have had



positive experiences with sales tax. This is not to say that Brown County should have one, but it is merely to stay that this is a question that is reasonable to consider.

With regard to the Community Investment Fund being managed by an independent board appointed by the County Board of Supervisors, the County Executive and the municipalities in the County, Vander Leest felt that fundamentally this would be the job of the County Board as elected officials rather than allowing non-elected people to make decisions with millions of dollars. With regard to the 20 year sunset clause, Vander Leest noted that the sales tax in place now has been in place since 2001 and he did a survey in the last election, both written and by asking people during his campaigning how they felt about the tax and he found that about 80% of the people wanted to end the sales tax, including those in neighborhoods near Lambeau Field. Vander Leest's fundamental opinion is to let people keep more of their own money. Taxing them more is not going to provide additional services that are not being provided at this time. He also felt that the 20 year period being proposed was much too long.

Vander Leest continued that the Taxpayers Alliance has done a study of counties who enacted a sales tax it was found that those counties ended up spending more and taxing more and he felt that this is a catalyst to spending more. Vander Leest's opinion was that this is not the right time as people would like to keep more in their own pockets, and he further does not think it is a good idea based on the feedback he has received.

**Motion made by Supervisor Vander Leest, seconded by Supervisor Moynihan to receive and place on file.**

Erickson stated that he has received phone calls and e-mails regarding this and he has also had personal conversations with individuals on this. He noted that he did not have one conversation, phone call or e-mail where someone asked to have their taxes raised. Everyone he had contact with indicated they were not in favor of the ½% to continue. Reasons that were given include rising costs with utilities, water service and groceries, insurances of all types and insurance deductibles and prescription costs. Erickson said this tax would cost approximately \$200 per individual but he felt that with everything else going up in cost, another \$200 is something that an individual can use in other ways. Erickson also felt that Robinson was trying to rush this through. He felt that some breathing room would be appropriate after the current tax ends and he also felt that April was a foolish time to do this. He did not know who was up for election in April, but he did not feel that voter turnout would be high. He felt that if this does go to referendum it should be done during a Presidential election where there is a high percentage of people voting. He also stated that he would put this on as a question referendum to get an opinion and then work it out from there.

Buckley stated that it is amazing how many people are afraid to talk about the ½% tax that is currently in existence. He did not necessarily think that killing this communication was the right way to handle it, although he is not saying he agrees with the proposed breakdown of what should be done with the sales tax, but he did feel that this needs an honest discussion and he also felt it needs additional research. Buckley did think that it might be a little too soon for an April election and he felt that instead of pushing this under the rug and hoping it does not surface again, he felt it should be allowed to be sent back to find out how much money this involves and what can be done with it and come up with some ideas. He continued that if the goal is to represent the public, this should be taken to the public. He agreed with Vander Leest in that it is the Boards' responsibility to take care of the funds and the last thing he would want the funds do is to go into the general fund as that would be like putting it in a black hole.

Buckley continued that if the County was to have a ½% sales tax, he felt it needed to be run by a Board made up of different people within the County so the City cannot dominate where the money goes or the County cannot dominate where the money goes, but everyone has a stake in it. Buckley said that a huge chunk of the tax money comes from outside of Brown County and he felt that it was foolish to let that money walk away when it could be used for tax relief instead. Buckley also noted that there are problems with aging buildings in the county. He said that the county buys or builds buildings but then does not make a plan to take care of them. He also noted that there is debt that we continue to pay on or borrow more and he felt that this could be addressed as well. Buckley continued that there are a lot of things that could be addressed with this and if the county does not come up with some different ideas on how to sustain itself there will be problems. He felt that this proposed sales tax may be a way to do it, and it may not be, but he felt that it has to be looked at. He noted that Brown County has held the line on property taxes for the last four years and he felt that the Supervisors and staff have done a good job in operating leaner, but at some point in time there has to be other avenues that are explored. Buckley would like to see this referred to the Internal Auditor to come up with options and numbers. Buckley did not know all of the ins and outs and what the exact dollar amount is and he felt that the Auditor could come back with good information. He does not want to see this received and placed on file as people have to be open to at least look at it and make an educated decision and if at that point it is voted down, at least it would have been thoroughly looked at.

Erickson noted that there are 72 counties in Wisconsin and of those 72 counties, 62 of them have a ½% sales tax. The interesting part is that 46% of those counties have a higher mill rate on taxes than Brown County does. This shows that this is a quick fix to some degree that is paying for something, but in the future when something else is needed, taxes would have to be raised. This is what is happening in the other 46 counties and Erickson does not want to go down that road. He agrees that there are things that need to be taken care of and he referred to something Lund brought up in the past of having a surcharge for tickets sold at the Arena and Resch Center.

Moynihan stated that he understood what Buckley is talking about from the communication aspect and he felt that there may be merit on that. He stated that he seconded the motion to receive and place on file because when the proposal is stripped down, the Community Investment Fund being administered by another group, another bureaucracy and another layer of government is something he wholeheartedly disagrees with. He reminded those in attendance that in 2000 when the original vote was taken, it was a two part vote. The first part was for the stadium tax and the second vote was excess revenue from the sales tax be used for property tax relief purposes in Brown County and that was defeated at the polls. Moynihan felt that perhaps this communication would have merits if the proposal specified specific projects, sunset dates and things of that nature, but he is not supporting the proposal for a referendum at this time in its current form.

Supervisor Sieber thanked the Committee for allowing him to speak. He felt there were a lot of different ideas of what is going to happen, what should happen and what should not happen. He felt the best way to handle this would be to hold this until the next Executive Committee meeting and form a committee to collect ideas from the public as to what they would like to see. He referenced the referendums last spring for the pools in Howard and Ashwaubenon and these were broken down and he did not see any reason why an advisory referendum cannot be put together that says "would you support a half a percent sales tax" for different specific purposes. He does not think a general question would pass and he did not think there would be support for collecting the money and throwing it in a pot. Sieber felt that if there was a

breakdown of exactly what the proceeds would be used for, there would be a greater chance that people would get behind it.

Sieber continued that when he was out campaigning, he heard many opinions and ideas with regard to the sales tax. Sieber felt very comfortable with the decision he has made in his time on the Board, but this issue is something that has many opinions. There are a lot of people who do not like it, a lot who are in favor of it and a lot of people who want it for different reasons and Sieber felt that this is the perfect example of why we should have this on an advisory referendum. A referendum is not voting for the tax or supporting the tax, but is getting the opinion of the people for the tax. If it is defeated, obviously it would not go anywhere. Sieber would recommend sending this to a committee to gather thoughts, gather statistics and come up with different options and come forward at the next Executive Committee meeting with the thoughts from the public and other Supervisors and then decide if the Board wants to put it on as an advisory referendum.

Supervisor Kaster stated that he just went door to door campaigning for the Village Board for Bellevue and he brought the issue of the sales tax up and not one single person he talked to was in favor of continuing the tax and, in fact, there were a number of jokes made that the tax was never going away. Kaster recalled that there was a tax several years ago for the Arena that was only supposed to be around for a little while but is still in effect. Kaster continued that the only thing he would consider would be to adjust the sales tax whatever way and do away with the County portion of property taxes. Then you would really know that the tax is doing everyone good. He stated that the idea that a large part of the tax comes from outside the County is probably accurate, but it is still a tax and he has not talked to anyone who was in favor of it. He stated that when you have a referendum in the State to ask voters what the tax collected for the highways should be used on, it is pretty messed up and he is afraid that this would be the way this ends as well. Kaster continued that there are enough authorities and districts spending the taxpayers' money already and there is nothing anyone can do about it. Kaster did not feel we need another group spending tax money and deciding what to do with it when no one has anything to say about it. He is not in favor of this. He stated that he will take a stand on this and pull it on the County Board floor and shoot it down.

Supervisor Van Dyck said that when you talk about tax relief, he finds it interesting that we want to collect one tax to pay another tax. He is not sure if we feel that sales tax is regressive, why we would collect sales tax to provide property tax relief. He felt this was convoluted and it would make more sense to keep things the way they are. The other thing Van Dyck wished to point out is that it is nice to talk about debt relief and he understands the appeal for debt relief however the thought that this is going to save anything is ridiculous because he felt it was all going to get sucked right back up in the general fund and nobody is going to realize it is there. Van Dyck does not support this the way it is currently proposed and stated that unless something is put out that shows specifically what they are getting for the money they are spending, he does not agree.

Robinson stated people are critiquing certain points of the proposal and he felt that if he would have brought a proposal that says we should consider a referendum on a ½% sales tax people would have been up in arms. He would caution that we not get hung up too much on the details at this stage. He agreed with Buckley in that this is important enough that it needs further conversation. Robinson felt that to try to receive and place on file would be a mistake as it sends the message that it is dead and the County Board is not going to deal with it anymore. Moynihan pointed out that the communication could be pulled for discussion at the County Board.

Robinson continued that the phrase has been used about the ½% sales tax continuing. He noted that some of the people he had talked to were of the understanding that if the tax were to continue, it would continue to go to the Packers, but that is not true. The Packers tax is ending. If we had a sales tax, it would go to something else so when people say it is just continuing, it is not continuing for the same purpose and Robinson felt that people were confused on this. Robinson also addressed the concern of why to do this now. He stated that part of it is that it is hard on retailers to say they have the ½% now and we will get rid of it so we they will have to adjust their computers and then to have it put back in would be confusing for retailers. Robinson reiterated that we should not get hung up on the details right now. He put the details out because it references things such as a sunset clause, but if there are other ways to use this fund, that is fine with him. He liked the suggestion of Supervisor Sieber to put together a committee and he also liked Supervisor Buckley's suggestion to refer this to the Internal Auditor.

Robinson continued that Supervisor Erickson reported that 46 of the 62 counties that have a sales tax have a higher mill rate than Brown County. Robinson stated that he would be curious to know how the other counties stand and Erickson advised Robinson that he could get him a copy of the information he reviewed. With regard to the idea that different groups will get their hands on the proceeds, that is why the referendum would state what the tax is specifically for. It is not a matter of leaving it so ambiguous that anyone can get their hands on it. Robinson felt that on one hand we say the Supervisors as the County Board should be in charge of this and some have concerns about another body making decisions but at the same time we are saying we cannot trust ourselves to make sure that the money is kept track of. Robinson would like to think that the Board is responsible enough and have long-term memory enough to remember during the next budget season that we will be able to retain that particular piece of information.

In the end, Robinson wanted to make it clear that he is not saying that he felt we should have a sales tax. He is saying that he felt we should talk about a referendum and to kill it tonight would indicate that the Supervisors are not doing the job they were elected to do. He continued that there are serious concerns in this county that need to be addressed, from the buildings that have been mentioned to property tax relief and the workforce development he talked about, among other things. By not having conversations about these things that give the opportunity to talk about how to meet the challenges, the Supervisors are not doing their jobs. Robinson stated that all we are doing is talking about sending this to a referendum. He does not dispute what Supervisors have said they heard from their constituents, but he has not heard similar views. Robinson stated that he will vote against receiving and placing this on file and if this dies he would like to see what Supervisor Sieber and Supervisor Buckley proposed.

Moynihan pointed out again that this is not going to die tonight because it can be pulled from the report during the County Board meeting.

Vander Leest wished to point out that the Packers sales tax will end in September, 2015. What Robinson is proposing is a new tax and he does not understand why there would not be any property tax relief as part of it. Vander Leest reiterated that he will not support this and he stands by his motion to receive and place on file.

Buckley did not understand why people have a problem with the public having input on an advisory referendum as it is not binding. Moynihan suggested a communication be brought with something inclusive of citizens and Supervisors and form a committee aside of what is before us. Buckley felt that that may be an option and he also felt that an option would be to

send it to the Internal Auditor to be sure we are getting the information that is needed. He thinks killing this tonight sends the wrong message.

Van Dyck felt that voting this down is not killing it, but it is simply stating that you do not agree with the proposal that has been put forth. He gave Supervisor Robinson credit for bringing this forward, even though he does not agree with it and would not support it. He did not feel turning this over to the Internal Auditor was appropriate. The Board is elected to do a job and he felt that if a Supervisor has an idea or suggestion they should bring a proposal forward to be voted on.

Buckley stated that he would like to know the numbers of exactly what we have to work with. He continued that he would like to know how the funds could be used, what options need to be addressed with the County and how the numbers impact things such as property taxes.

**Motion made by Supervisor Moynihan, seconded by Supervisor Robinson to suspend the rules to allow interested parties to speak. Vote taken. MOTION CARRIED UNANIMOUSLY**

-Robert Graf, 440 Howard Blvd., Apt 103, Green Bay, WI addressed the Committee. He stated he has heard all sorts of proposal and ideas during this discussion, but it was pretty simple and when this tax was voted in residents were promised that when the stadium was done the tax would end. Simple. That is all he understands and that is all anyone in his neighborhood understands. He does not care what other counties are doing and felt that the real point to the matter is that residents were promised the tax would come off when the stadium was complete. The stadium was complete about two years ago but since then they have done some more work. He recalled that when it was time to vote on this it did not look like it was going to go through and then an article came out that if the tax did not go through the Packers might be moving but he felt this was a bold faced lie and the City of Green Bay and Village of Ashwaubenon would never allow that to happen. He reiterated that they were promised that the tax would come off when the stadium was complete and Supervisors of the Board who were voted in by their districts should stick up for the constituents and do the jobs they were voted in to do and get rid of the tax.

-Dan Aude , 118 S. Washington Street, Green Bay, WI stated that he does support a referendum as this is a very important issue. He felt it was too important to not let the people have a say about how the County is funded going forward. He stated that there are less and less federal dollars and state dollars are less and less as well. Aude stated that another thing to consider is that as the gasoline tax goes away from a per gallon tax to a sales tax, according to research, the county can piggyback on all of those things that fall under sales tax. He stated that the numbers are quite large and he thanked Supervisor Robinson for bringing this forward. He realized that nobody likes to talk about raising taxes, but if we are honest with ourselves, this is something we need to look at.

**Motion made by Supervisor Moynihan, seconded by Supervisor Robinson to return to regular order of business. Vote taken. MOTION CARRIED UNANIMOUSLY**

At this time the Committee went back to the original motion as follows:

**Motion made by Supervisor Vander Leest, seconded by Supervisor Moynihan to receive and place on file. Vote taken. Ayes: Lund, Moynihan, Erickson, Vander Leest Nays: Robinson, Buckley. MOTION CARRIED 4 – 2**

22. **Communication from Supervisor Lund to show all committee actions on the County Board agenda.**

Lund directed the Committee's attention to the example provided in the agenda packet that shows what the County Board agenda would look like to have all of the standing committee reports with the action items on it. Moynihan felt that this addresses somewhat of what Robinson spoke of earlier and it is not buried in a Committee report; all actions are there to see as part of the agenda.

Robinson thanked Lund for bringing this forward and trying to address some of the concerns he has and indicated that he will vote in favor of it, but noted that it does not address all concerns and he will continue to point out the fact that these things should be done in resolution form. Moynihan stated that he will continue to say to all standing committee chairman to put everything in the form of a resolution.

**Motion made by Supervisor Erickson, seconded by Supervisor Moynihan to approve. Vote taken. MOTION CARRIED UNANIMOUSLY**

**Legal Bills**

23. **Review and Possible Action on Legal Bills to be paid.**

**Motion made by Supervisor Moynihan, seconded by Supervisor Robinson to pay the bills. Vote taken. MOTION CARRIED UNANIMOUSLY**

**Reports**

24. **County Executive Report.**

County Executive Troy Streckenbach stated that he appreciated the work done for the County overall in addressing the County's concerns and he continues to look forward to working with the Board for the 2016 budget. He stated that if any Supervisors have any topics that they would like to see addressed in the 2016 budget to let him know as early as possible.

**Motion made by Supervisor Erickson, seconded by Supervisor Buckley to receive and place on file. Vote taken. MOTION CARRIED UNANIMOUSLY**

25. **Internal Auditor Report.**

a) **Board of Supervisors Budget Status Report for October, 2014.**

**Motion made by Supervisor Robinson, seconded by Supervisor Buckley to receive and place on file. Vote taken. MOTION CARRIED UNANIMOUSLY**

b) **Monthly Update – October/November, 2014.**

**Motion made by Supervisor Van Dyck, seconded by Supervisor Moynihan to receive and place on file. Vote taken. MOTION CARRIED UNANIMOUSLY**

- i. **Discussion and possible action on the Final Internal Audit Report – Purchasing Function for Public Works Highway Department. *October 6<sup>th</sup> Motion: Hold until December meeting.***

Internal Auditor Dan Process indicated that he has received the responses from Paul Van Noie that were previously requested and he will be following up on this as he felt there could be some potential conflicts with some of the responses he received as far as whether the recommendations are being implemented. Process will follow up on this and he will provide an update at the January meeting.

Buckley asked when this audit was commenced and Process stated that the initiation letter was sent out in January. Process explained that he received responses from Van Noie in July, however, those responses did not address the recommendations that were made. Of the responses that Process received in November, there are two that raise some questions as to if the recommendations were fully addressed. Buckley asked why this process has taken so long and asked if Process made recommendations so significant that they could not be handled in a timely manner. Process stated that there was some pushback as to whether they needed to implement the recommendations. Process said in the original responses they tried to point out that there had not been any fraud or wrongdoing, but the recommendations addressed more that they need to strengthen internal controls to prevent those situations.

Buckley asked Van Noie why he is not working to get this cleared up. Buckley felt that this is trying to kick the can down the road. Van Noie responded that responses were made in June and July and Process responded that the most-recent responses were received in November, but they were backdated saying the recommendations were implemented July 1, however the first original responses did not indicate that. Van Noie stated he was not trying to kick this down the road to next year, but rather that they were effective July, 2014. Process responded that the most recent responses provided in November indicated that they were effective July 1. Process will go back and validate that as part of his quarterly review and validate that recommendations with that date have been implemented, but he noted that others have a timeframe of September 30, 2015. In some cases, the timeframe to get things implemented may be reasonable.

Buckley felt that a timeframe of September 30, 2015 is just kicking it down the road. He questioned why it would take until September 30, 2015 to implement the recommendations. Van Noie responded that there is a lot of work required to put together a procedures manual. He stated that they did the first piece and then left time open for the budget cycle and the second piece is to take place during the time following the end of the budget cycle until September 30, 2015. Buckley asked for specifics as to what was being extended until September 30. Process responded that the first one is the actual written procedures and this addresses the majority of the recommendations. Buckley asked Process to prioritize for the Highway Department what needs to be addressed and set out a timeline. Process responded that he can work with them on this. Process did say that it does take a long time to develop policies and procedures. Buckley just wanted to make sure that this moves forward and have monthly updates provided by both Process and Van Noie.

Erickson stated that this was sent back because it was not complete and then there was a recommendation for Corporation Counsel to make suggestions and that took time. Then it came back and was going to hit in October during budget time so it was moved back again. Erickson agreed with Process that some of these items take a long time. They are currently talking about two issues and he recommenced to Process that when he comes back in January that he only report on the two outstanding issues rather than the entire report.

Buckley goes back to when this was brought to the Executive Committee, and felt it seemed like it was being delayed since the beginning and he felt that had it been addressed in more prompt time it would have been done before the budget cycle.

**Motion made by Supervisor Moynihan, seconded by Supervisor Van Dyck to hold for one month. Vote taken. MOTION CARRIED UNANIMOUSLY**

**26. Human Resources Report.**

- a) Possible Amendment of the Code of Ordinances Section: 4.66 Vacation, Sub Paragraph 3: 4.66 VACATION. (1) All employees who are not covered by a bargaining agreement which includes a vacation schedule shall earn vacation as follows:**  
**(3) Employees must submit their vacation requests in advance and with as much notice as possible, so that supervisors can review the requests and make appropriate decisions based on the operational needs. In establishing regular schedules, supervisors shall give due consideration to the desires of individual employees within limits of work requirements of the division. Appointing authorities may amend vacation schedules to meet work emergencies or to grant requests of individual employees. If two or more employees request to take vacation during the same period and the matter cannot be resolved by agreement of the parties concerned, the employee with the most seniority with the County Department shall be granted vacation time. *October 6<sup>th</sup> Motion: To bring back at December meeting to allow Human Resources to make departments specific.***

This Item was stricken from the agenda.

**Resolutions, Ordinances**

- 27. Resolution re: Change in Table of Organization for the Human Services Department (Drug Court Coordinator & Social Worker/Case Manager).**

**Motion made by Supervisor Moynihan, seconded by Supervisor Robinson to approve. Vote taken. MOTION CARRIED UNANIMOUSLY**

- 28. Resolution re: Change in Table of Organization for the District Attorney's Office (LTE Legal Assistant I).**

Robinson noted that the fiscal note indicates that the resolution requires an appropriation of \$12,000. Lund stated that this would apply if the person elected to take the insurance and, if they do not, there would be a savings.

**Motion made by Supervisor Moynihan, seconded by Supervisor Buckley to approve. Vote taken. MOTION CARRIED UNANIMOUSLY**

- 29. Resolution re: Change in Table of Organization for the Museum (Office Manager I & Technician – Research).**

**Motion made by Supervisor Erickson, seconded by Supervisor Van Dyck to approve. Vote taken. MOTION CARRIED UNANIMOUSLY**

**Open Session**

- 30. Discussion, strategy, possible action regarding: contract negotiations with the Non-Supervisory Deputy Sheriff's Labor Contract.**



No action taken.

**Closed Session**

31. Discussion, strategy, possible action regarding: contract negotiations with the Non-Supervisory Deputy Sheriff's Labor Contract. Closed session pursuant to Wis. Stat. § 19.85 (1)(e) Deliberating or negotiating the purchase of public properties, the investing of public funds or conducting other specified public business, whenever competitive or bargaining reasons require a closed session, and Wis. Stat. §19.85(1)(g) Conferring with legal counsel for the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is or is likely to become involved, and Pursuant to Wis. Stat. § 111.70 as allowed for purposes of negotiating and collective bargaining, which authorizes the governmental body to convene in closed session.

Motion made by Supervisor Moynihan, seconded by Supervisor Van Dyck to go into closed session. Roll call vote: Van Dyck, Buckley, Moynihan, Lund, Erickson, Robinson. MOTION CARRIED UNANIMOUSLY

Motion made by Supervisor Moynihan, seconded by Supervisor Van Dyke to return to open session. Roll call vote: Van Dyck, Buckley, Moynihan, Lund, Erickson, Robinson. MOTION CARRIED UNANIMOUSLY

**Reconvene in Open Session**

32. Discussion, strategy, possible action regarding: contract negotiations with the Non-Supervisory Deputy Sheriff's Labor Contract.

No action taken.

**Other**

33. Such other matters as authorized by law.

None.

34. Adjourn.

Motion made by Supervisor Buckley, seconded by Supervisor Erickson to adjourn at 7:27 p.m. Vote taken. MOTION CARRIED UNANIMOUSLY

Respectfully submitted,

Therese Giannunzio  
Recording Secretary

HUMAN RESOURCES DEPARTMENT

*Brown County*

305 E. WALNUT STREET  
P.O. BOX 23600  
GREEN BAY, WI 54305-3600



BRENT MILLER

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HUMAN RESOURCES MANAGER

January 12, 2015

**Departments for position approval process at January 12, 2015 Executive Committee:**

**Airport – Buildings & Grounds Maintenance Worker**

Vacated – 12/26/14

**Human Resources – Organizational Development Coordinator**

Vacated – 1/9/15

**Human Services – Clinical Social Worker**

Vacated – 1/2/15

**Human Services – Social Worker/Case Manager (Child Protection)**

Vacated – 6/2/14

**Port & Resource Recovery – Clerk Typist II**

Vacated 1/5/15

**Public Works Facility Mgmt. – Facility Worker**

Vacated – 1/5/15

**Public Works Facility Mgmt. – Facility Worker (0.5 FTE)**

Vacated – TBD

**Public Works Highway – Highway Laborer**

Vacated – 1/2/15

**Technology Services – Network Support Specialist**

Vacated – 10/31/14

**UW Extension – 4-H Program Assistant (.2 FTE)**

Vacated – 12/31/14

1-10a

AIRPORT

*Brown County*



2077 AIRPORT DRIVE, STE. 18  
GREEN BAY, WISCONSIN 54313-5596

THOMAS W. MILLER

AIRPORT DIRECTOR

PHONE (920) 498-4800 FAX (920) 498-8799

Web page: [www.co.brown.wi.us/airport](http://www.co.brown.wi.us/airport)

DATE: December 8, 2014

TO: County Executive  
Human Resources Manager  
Director of Administration

FROM: Thomas W. Miller, Airport Director *T Wm*

SUBJECT: Request to Fill – Buildings & Grounds Maintenance Worker

1. Is the position description current or does it require updates? (Updates to job descriptions should be submitted, reviewed and approved by the HR Department **prior** to submitting the AI form.)

The position description is accurate.

2. Are the duties of the position related to an essential (mandatory) service? If yes, please explain.

Yes, this position is critical for maintenance of landside operations, including but not limited to snow removal, building maintenance and grounds maintenance to ensure safety of the traveling public.

3. Describe job performance measurement for this position (clients, caseload, work output, etc.)

To ensure employee parking, sidewalks and roadways are maintained during winter operations and buildings are maintained up to appropriate operating standards.

4. Explain how this vacancy presents opportunities to streamline processes or reorganize operations. Considerations should include consolidating, eliminating and/or outsource job responsibilities.

The airport has already optimized the hours of operation for this position to respond to the needs of the traveling public and our tenants.

5. Are budgeted funds sufficient to cover the cost of filling the position? Or does this position need to be held vacant for a period of time to offset projected budget shortfalls?

Budgeted funds are sufficient.

6. What is the impact of not filling the position in 3 months? 6 months? 12 months? Not at all?

Increased overtime costs and potential safety concerns on roadways, sidewalks and parking lots during winter operations.

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## Budget Impact Calculation

**Department:** Airport  
**Position:** Buildings & Grounds Maintenance Worker

**Partial Budget Impact:** 1/2/15 - 12/31/15 52 Weeks

Salary	\$ 43,243.00
Fringe Benefits	<u>\$ 22,672.00</u>
	\$ 65,915.00

Note: Estimated date of hire for partial year calculation is for the Monday following the Executive Committee meeting

### Annualized Budget Impact:

Salary	\$ 43,243.00
Fringe Benefits	<u>\$ 22,672.00</u>
	\$ 65,915.00

Note: this position is in the 2015 budget

**Position vacated:** 12/26/2014

**Budgeted hourly wage rate:** \$20.79

Total Number of FTEs Budget for this position title in budget:	2
Number of FTEs <u>Unfunded</u> for this position in budget	<u>0</u>
Total Number of FTEs Available to be filled for this title in budget	2
Number of FTEs filled with this position vacant:	1
Percent of this position staffed:	50%

Analyst Recommendation: This position is vacant due to a resignation. The position is critical for maintenance of landside operations, including but not limited to snow removal, building maintenance and grounds maintenance to ensure safety of the traveling public. I recommend approval. Lorrie Blaylock, HR Analyst

Contact Rick Norgren 492-4931

HUMAN RESOURCES DEPARTMENT

Brown County

305 E. WALNUT STREET  
P.O. BOX 2360  
GREEN BAY, WI 54305-3600



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PHONE (920) 448-4071 FAX (920) 448-6277 WEB: [www.co.brown.wi.us](http://www.co.brown.wi.us)

January 6, 2015

TO: Troy Streckenbach, County Executive

FROM: Chad Weininger, Director of Administration  
Human Resources

SUBJECT: Request to Fill – Organizational Development Coordinator

1. Is the position description current or does it require updates? (Updates to job descriptions should be submitted, reviewed and approved by the HR Department **prior to** submitting the A1 form.)  
The current position description is current
2. Are the duties of the position related to an essential (mandatory) service? If yes, please explain.  
No. The services are not mandatory, but are essential to ensure the departments are capable of providing the mandatory services. The training and development of our personnel is essential to meeting the services mandated by the County.
3. Describe job performance measurement for this position (clients, caseload, work output, etc.)  
Successful training and follow-up to measure needs, and monitor effectiveness
4. Explain how this vacancy presents opportunities to streamline processes or reorganize operations. Considerations should include consolidating, eliminating and/or outsource job responsibilities. There are no possible reorganizational opportunities. This is the sole position within the organization tasked with maintaining this information
5. Are budgeted funds sufficient to cover the cost of filling the position? Or does this position need to be held vacant for a period of time to offset projected budget shortfalls?  
Funds are available
6. What is the impact of not filling the position in 3 months? 6 months? 12 months? Not at all?  
Training and development of our personnel would not be controlled, and the number one resource in the county would suffer (the employee)

## Budget Impact Calculation

**Department:** Human Resources  
**Position:** Organizational Development Coordinator

**Partial Budget Impact:** 1/12/15 - 12/31/15 50 Weeks

Salary	\$ 63,179.81
Fringe Benefits	<u>\$ 25,127.88</u>
	\$ 88,307.69

Note: Estimated date of hire for partial year calculation is for the Monday following the Executive Committee meeting

### Annualized Budget Impact:

Salary	\$ 65,707.00
Fringe Benefits	<u>\$ 26,133.00</u>
	\$ 91,840.00

Note: this position is in the 2015 budget

**Position vacated:** 1/9/2015

**Budgeted hourly wage rate:** \$31.59

Total Number of FTEs Budget for this position title in budget:	1
Number of FTEs <u>Unfunded</u> for this position in budget	<u>0</u>
Total Number of FTEs Available to be filled for this title in budget	1
Number of FTEs filled with this position vacant:	0
Percent of this position staffed:	0%

Analyst Recommendation: This position is responsible for providing essential training and development to the employees of Brown County. Creating and implementing such programs will ensure fair and consistent procedures are followed and County policies are adhered to. This position is crucial in moving the County forward in the positive development of our employees. I recommend approval. Christina Connell HR Analyst

Contact Chad Weininger 448-4035

# Brown County

P.O. BOX 23600  
GREEN BAY, WI 54305-3600

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12/19/14

TO: County Executive Troy Streckenbach  
Human Resources Manager Brent Miller  
Director of Administration Chad Weininger

FROM: Ian Agar, Behavioral Health Manager  
Outpatient Behavioral Health

SUBJECT: Request to Fill Clinical Social Worker (Case management position)

1. Is the position description current or does it require updates? (Updates to job descriptions should be submitted, reviewed and approved by the HR Department **prior to** submitting the A1 form.)  
Job Description is current.

2. Are the duties of the position related to an essential (mandatory) service? If yes, please explain.

This position meets the needs of clients case managed under DHS 36, 34, 51 and 55. These are clients with mental health or AODA conditions, both voluntary patients and involuntary patients needing case management in the community. This position prevents hospitalization and institutionalization of clients, sustaining clients in the community.

3. Describe job performance measurement for this position (clients, caseload, work output, etc.)  
Case management services meeting the administrative code regulations and case management paperwork requirements associated with the varied funding streams and associated rules.

4. Explain how this vacancy presents opportunities to streamline processes or reorganize operations. Considerations should include consolidating, eliminating and/or outsource job responsibilities.

We are short of case management capacity, and there are no streamlining opportunities.

5. Are budgeted funds sufficient to cover the cost of filling the position? Or does this position need to be held vacant for a period of time to offset projected budget shortfalls?

Budgeted funds are sufficient.

6. What is the impact of not filling the position in 3 months? 6 months? 12 months? Not at all?  
Unserved clients, unnecessary/preventable hospitalization of clients, additional resource expenditure, and additional crises in the agency associated with case management overload.

## Budget Impact Calculation

**Department:** Human Services/Outpatient Behavioral Health  
**Position:** Clinical Social Worker

**Partial Budget Impact:** 1/19/15 - 12/31/15 **49 Weeks**

**Salary** \$ 50,678.25

**Fringe Benefits** \$ 22,894.31

\$ 73,572.56

Note: Estimated date of hire for partial year calculation is for the Monday following the Executive Committee meeting

### Annualized Budget Impact:

**Salary** \$ 53,781.00

**Fringe Benefits** \$ 24,296.00

\$ 78,077.00

Note: this position is in the 2015 budget

**Position vacated:** 1/2/2015

**Budgeted hourly wage rate:** \$27.58

**Total Number of FTEs Budget for this position title in budget:** 8

**Number of FTEs Unfunded for this position in budget** 0

**Total Number of FTEs Available to be filled for this title in budget** 8

**Number of FTEs filled with this position vacant:** 7

**Percent of this position staffed:** 88%

Analyst Recommendation: This position is responsible for providing case management to those within the community with mental health or AODA conditions. The position prevents those from needing hospitalization and institutionalization. By not filling this vacancy it will put a larger and harder to manage caseload on the 7 remaining. I recommend approval. Christina Connell HR Analyst

Contact

Ian Agar

448-6959



## BROWN COUNTY HUMAN SERVICES

111 N. Jefferson Street  
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Green Bay, WI 54305-2188



Phone (920) 448-6000 Fax (920) 448-6166

December 5, 2014

TO: Troy Streckenbach, County Executive  
Brent Miller, Human Resources Manager  
Chad Weininger, Director of Administration

FROM: Lana Cheslock, Manager of Children, Youth and Families  
Human Services

SUBJECT: Request to Fill --Social Worker/Case Manager -- Child Protection

1. Is the position description current or does it require updates? (Updates to job descriptions should be submitted, reviewed and approved by the HR Department **prior to** submitting the A1 form.)

**The position description is current.**

2. Are the duties of the position related to an essential (mandatory) service? If yes, please explain.

**Yes, the duties are State mandated. Child Protective Services involves investigations of child abuse and neglect, court work, and ongoing service provisions.**

3. Describe job performance measurement for this position (clients, caseload, work output, etc.)

**The employee would be available to work 37.5 hours a week and would carry a case load equivalent to a 1.0 FTE social worker. A State Quality Service Review confirmed that Brown County has higher caseloads for child welfare workers than many other large counties and that required performance will continue to be a struggle if Brown County remains at current staffing levels.**

4. Explain how this vacancy presents opportunities to streamline processes or reorganize operations. Considerations should include consolidating, eliminating and/or outsource job responsibilities.

**This position is necessary to meet the high volume of child abuse and neglect reports.**

5. Are budgeted funds sufficient to cover the cost of filling the position? Or does this position need to be held vacant for a period of time to offset projected budget shortfalls?



**There is enough money in the current budget to fill this position.**

6. What is the impact of not filling the position in 3 months? 6 months? 12 months? Not at all?

**The impact would be to fall short of the State requirements for Child Protection and become liable for penalties. Most importantly we would have difficulty responding to all child safety needs.**

## Budget Impact Calculation

**Department:** Human Services/Child Protection  
**Position:** Social Worker/Case Manager

**Partial Budget Impact:** 1/2/15 - 12/31/15 52 Weeks

Salary	\$ 39,878.00
Fringe Benefits	<u>\$ 22,156.00</u>
	\$ 62,034.00

Note: Estimated date of hire for partial year calculation is for the Monday following the Executive Committee meeting

### Annualized Budget Impact:

Salary	\$ 39,878.00
Fringe Benefits	<u>\$ 22,156.00</u>
	\$ 62,034.00

Note: this position is in the 2015 budget

**Position vacated:** 6/2/2014

**Budgeted hourly wage rate:** \$20.45

Total Number of FTEs Budget for this position title in budget:	8
Number of FTEs <u>Unfunded</u> for this position in budget	<u>0</u>
Total Number of FTEs Available to be filled for this title in budget	8
Number of FTEs filled with this position vacant:	7
Percent of this position staffed:	88%

Analyst Recommendation: Position was vacated in 2014, but wasn't immediately filled. Child protection services are mandated by state law and regulation requiring a response to the community when the risk of a child's safety is identified. The position assists with taking Access Reports from the community, completing child protection initial assessments, attending court, family interactions and service delivery. Position is critical and by not filling it, children's safety would be compromised and it would affect the stability of our workforce. Also there are legal consequences for Human Services non-compliance of these safety and court-ordered services. I recommend approval. Lorrie Blaylock, HR Analyst

Contact

Lauren Krukowski 448-6139

**PORT AND RESOURCE RECOVERY DEPARTMENT**

*Brown County*


2561 SOUTH BROADWAY  
GREEN BAY, WI 54304

PHONE: (920) 492-4950 FAX: (920) 492-4957

DEAN HAEN  
DIRECTOR

January 5, 2015

TO: County Executive  
Human Resources Manager  
Director of Administration

FROM: Dean Haen, Director 

SUBJECT: Request to Fill – Clerk /Typist II Position

1. Is the position description current or does it require updates? (Updates to job descriptions should be submitted, reviewed and approved by the HR Department **prior to** submitting the A1 form.)  
**Position description is current.**
2. Are the duties of the position related to an essential (mandatory) service? If yes, please explain.  
**Yes, Clerk/Typist II position is responsible for correspondence, minutes, meetings, websites, and phones for Port, HHW, Recycling Transfer Station and Solid Waste Transfer Station operations.**
3. Describe job performance measurement for this position (clients, caseload, work output, etc.)  
**Handles phones, Harbor Commission and Solid Waste Board agendas, minutes, maintains websites, ship arrivals, special events like Port Symposium, etc.**
4. Explain how this vacancy presents opportunities to streamline processes or reorganize operations. Considerations should include consolidating, eliminating and/or outsource job responsibilities.  
  
**New hire is desired to have some accounting background in order to cross train with Account Clerk position. Temporary employee is needed if vacancy extends past February with a March Port Symposium event.**
5. Are budgeted funds sufficient to cover the cost of filling the position? Or does this position need to be held vacant for a period of time to offset projected budget shortfalls?  
**Sufficient funds are available.**
6. What is the impact of not filling the position in 3 months? 6 months? 12 months? Not at all?  
**Existing duties will be assumed by existing managers, director and Account Clerk. Not highest and best use of these employees. Hiring temporary outsourced employee is necessary.**

## Budget Impact Calculation

**Department:** Port and Resource Recovery  
**Position:** Clerk/Typist II

**Partial Budget Impact:** 1/26/15 - 12/31/15 **48 Weeks**

Salary	\$ 30,585.23	
Fringe Benefits	\$ 19,490.77	
	\$ 50,076.00	

Note: Estimated date of hire for partial year calculation is for the Monday following the Executive Committee meeting

### Annualized Budget Impact:

Salary	\$ 33,134.00	
Fringe Benefits	\$ 21,115.00	
	\$ 54,249.00	

Note: this position is in the 2015 budget

### Position vacated:

**Budgeted hourly wage rate:** \$15.93

Total Number of FTEs Budget for this position title in budget:	1	
Number of FTEs <u>Unfunded</u> for this position in budget	0	
Total Number of FTEs Available to be filled for this title in budget	1	
Number of FTEs filled with this position vacant:	0	
Percent of this position staffed:	0%	

**Analyst Recommendation:** This position is responsible for preparing correspondence, minutes and meetings within the port and resource recovery department. It is also responsible for answering phone inquiries and maintaining website processes. This position also provides backup duties to the account clerk position. Without filling this position it would leave the department very short staffed and at a loss. I recommend approval. Christina Connell

Contact                      Dean Haen                      492-4953

## PUBLIC WORKS

# Brown County

2198 GLENDALE AVE  
GREEN BAY, WISCONSIN 54303



PAUL DANIELSKI  
FACILITY MANAGER

TO: Troy Streckenbach, County Executive  
Chad Weininger, Director of Administration

FROM: Paul Danielski, Facility Manager  
Public Works

DATE: January 5, 2015

RE: Request to Fill – Facility Worker

1. *Is the position description current or does it require updates? (Updates to job descriptions should be submitted, reviewed and approved by the HR Department **prior to** submitting the A1 form.)*
  - Yes, it is current.
2. *Are the duties of the position related to an essential (mandatory) service? If yes, please explain.*
  - Yes. Facility Workers are necessary at the Brown County Jail to perform maintenance, repairs, painting, program requests, grounds work, snow removal, parking lot/walks maintenance, trash removal, moves, and special event set-ups for the entire Bay View Campus. This position also provides cleaning of walks and parking lots and assistance with construction projects.
  - Maintenance is responsible for meeting all government regulations, codes, and inspections.
  - This position is an integral part of our department staff who also assist with housekeeping coverage when needed, as well as assisting the Facility Mechanics. In addition, the facilities have kitchen and laundry services that require high maintenance.
  - At the Bay View Campus, we provide services to the CTC, Shelter Care, and the Jail. Proper maintenance and cleaning are necessary to provide effective facility reliability, meet and exceed building and equipment life expectancy, and to avoid premature replacement costs. In addition to facilities, Facility Workers are the main employees that ensure clean, safe, and attractive grounds for the public as well as our employees.
  - Furthermore, Facility Workers respond to numerous calls daily including plugged toilets, restroom cleanup, slips and falls, coffee and soda spills, deliveries, broken locks, broken windows, and pest control issues.
3. *Describe job performance measurement for this position (clients, caseload, work output, etc.)*
  - Facility Worker performance is measured by number of routine and preventive work orders complete, building and grounds inspections, cleanliness and appearance of buildings and grounds, state and federal surveys, as well as feedback from employees and the public. Proper cleaning and maintenance of buildings and grounds will extend the life of our existing assets.

6

4. *Explain how this vacancy presents opportunities to streamline processes or reorganize operations. Considerations should include consolidating, eliminating and/or outsource job responsibilities.*
- Providing daily maintenance services in-house provides timely response, reliability, trustworthiness, and flexibility of staff. Staff and workload are monitored and evaluated on an ongoing basis. Coverage is available during employee vacations and time off. Previous reorganization efforts have reduced the number of Facility Workers at the Bay View Campus from 5 to 4. We have also eliminated 3 mechanics and 1 full time electrician from this work group in the past 8 years.
  - We have also eliminated the hiring of two additional summer helpers
  - With the merger of the Highway and Facilities Departments, we are able to utilize our staff and resources more effectively.
5. *Are budgeted funds sufficient to cover the cost of filling the position? Or does this position need to be held vacant for a period of time to offset projected budget shortfalls?*
- Yes, budgeted funds are sufficient.
  - No, this position should not be held open.
6. *What is the impact of not filling the position in 3 months? 6 months? 12 months? Not at all?*
- The result of not filling this position is less preventive maintenance being completed, buildings and grounds not being properly maintained and updated, resulting in increase in deferred maintenance, increased overtime, the risk of employee burnout, lack of scheduling coverage, and premature building system and component replacements. The life span of existing buildings and grounds will be greatly reduced without proper maintenance and repairs on an ongoing basis. Proper building maintenance is far cheaper than replacement costs which in most cases are capital outlay projects.
  - Customer service to employees, departments, and the public will continue at a reduced level. Snow and ice removal quality on grounds has also been reduced due to having one less staff available for snow removal operations.

Over time, the number of qualified in-house maintenance staff has decreased, while the gross square feet of facilities to maintain has increased. We have implemented ongoing changes to improve our efficiency including the use of our staff and resources throughout all of our buildings and campuses.

## Budget Impact Calculation

**Department:** Public Works - Facilities  
**Position:** Facility Worker

**Partial Budget Impact:** 1/19/15 - 12/31/15 49 Weeks

Salary	\$ 34,868.21
Fringe Benefits	<u>\$ 20,459.38</u>
	\$ 55,327.60

Note: Estimated date of hire for partial year calculation is for the Monday following the Executive Committee meeting

### Annualized Budget Impact:

Salary	\$ 37,003.00
Fringe Benefits	<u>\$ 21,712.00</u>
	\$ 58,715.00

Note: this position is in the 2015 budget

**Position vacated:** 1/5/2015

**Budgeted hourly wage rate:** \$17.79

Total Number of FTEs Budget for this position title in budget:	9
Number of FTEs <u>Unfunded</u> for this position in budget	<u>0</u>
Total Number of FTEs Available to be filled for this title in budget	9
Number of FTEs filled with this position vacant:	8
Percent of this position staffed:	89%

Analyst Recommendation: This position is responsible ensuring the maintenance and upkeep of the county buildings meets the department expectations. The duties include but are not limited to, parking lot upkeep, plant and ground maintenance, snow removal, trash pickup and building repairs. This position is essential for making sure our county buildings are clean and safe for our employees and the public. I recommend approval. Christina Connell HR Analyst

Contact Paul Danielski 662-2158



## PUBLIC WORKS

# Brown County

2198 GLENDALE AVE  
GREEN BAY, WISCONSIN 54303



PAUL DANIELSKI  
FACILITY MANAGER

TO: Troy Streckenbach, County Executive  
Chad Weininger, Director of Administration

FROM: Paul Danielski, Facility Manager  
Public Works

DATE: January 5, 2015

RE: Request to Fill – Facility Worker (.5 FTE)

1. *Is the position description current or does it require updates? (Updates to job descriptions should be submitted, reviewed and approved by the HR Department **prior to** submitting the A1 form.)*
  - Yes, it is current.
2. *Are the duties of the position related to an essential (mandatory) service? If yes, please explain.*
  - Yes. Facility Workers are necessary at the Community Treatment Center to perform maintenance, repairs, painting, furniture (moves, installation, repairs), room setups, program requests, provide building security, grounds work, snow removal, parking lot/walks maintenance, trash removal, and laundry transport. This position also provides support for the nursing home and hospital needs, cleaning of walks and parking lots, assisting with construction projects, pest control, daily mail courier run, and provides security and support at the Bayview Campus after hours.
  - The CTC is a 24 hour facility with permanent residents. Maintenance is the first line when equipment problems occur in the nursing home and hospital. The facility has multiple kitchens and laundry stations which require high maintenance. The 2<sup>nd</sup> shift performs three pickups of trash, transports laundry throughout the night, and performs snow removal at all four facilities as needed. We also transport laundry daily to the jail for processing.
  - Maintenance is responsible for meeting all government regulations, codes, and inspections.
  - This position is an integral part of our department staff who also assist with housekeeping coverage when needed, as well as assisting the Facility Mechanics.
  - At the Bay View Campus, we provide services to the CTC, Shelter Care, and the Jail. Proper maintenance and cleaning are necessary to provide effective facility reliability, meet and exceed building and equipment life expectancy, and to avoid premature replacement costs. In addition to facilities, Facility Workers are the main employees that ensure clean, safe, and attractive grounds for the public as well as our employees.
  - Furthermore, Facility Workers respond to numerous calls daily including-  
Plugged toilets, restroom cleanup, slips and falls, coffee and soda spills, deliveries, broken locks, broken windows, and pest control issues.

3. *Describe job performance measurement for this position (clients, caseload, work output, etc.)*
- Facility Worker performance is measured by number of routine and preventive work orders complete, building and grounds inspections, cleanliness and appearance of buildings and grounds, state and federal surveys, as well as feedback from employees and the public. Proper cleaning and maintenance of buildings and grounds will extend the life of our existing assets.
4. *Explain how this vacancy presents opportunities to streamline processes or reorganize operations. Considerations should include consolidating, eliminating and/or outsource job responsibilities.*
- Providing daily maintenance services in-house provides timely response, reliability, trustworthiness, and flexibility of staff. Staff and workload are monitored and evaluated on an ongoing basis. Coverage is available during employee vacations and time off. Previous reorganization efforts have reduced the number of Facility Workers at the CTC from 5 to 4. We have also eliminated 3 mechanics and 1 full time electrician from this work group in the past 8 years.
  - We have also eliminated the hiring of two additional summer helpers
  - With the merger of the Highway and Facilities Departments, we are able to utilize our staff and resources more effectively.
5. *Are budgeted funds sufficient to cover the cost of filling the position? Or does this position need to be held vacant for a period of time to offset projected budget shortfalls?*
- Yes, budgeted funds are sufficient.
  - No, this position should not be held open.
6. *What is the impact of not filling the position in 3 months? 6 months? 12 months? Not at all?*
- The result of not filling this position is less preventive maintenance being completed, buildings and grounds not being properly maintained and updated, resulting in increase in deferred maintenance, increased overtime, the risk of employee burnout, lack of scheduling coverage, and premature building system and component replacements. The life span of existing buildings and grounds will be greatly reduced without proper maintenance and repairs on an ongoing basis. Proper building maintenance is far cheaper than replacement costs which in most cases are capital outlay projects.
  - Hospital and Nursing home support services will be severely reduced possibly not meeting state codes and mandates.
  - Customer service to employees, departments, and the public will continue at a reduced level. Snow and ice removal quality on grounds has also been reduced due to having one less staff available for snow removal operations.

Over time, the number of qualified in-house maintenance staff has decreased, while the gross square feet of facilities to maintain has increased. We have implemented ongoing changes to improve our efficiency including the use of our staff and resources throughout all of our buildings and campus. Our current staff is working extra hours covering this vacancy.

## Budget Impact Calculation

**Department:** Public Works - Facilities (0.5 FTE)  
**Position:** Facility Worker

**Partial Budget Impact:** 2/1/15 - 12/31/15 47 Weeks

Salary	\$ 16,882.94
Fringe Benefits	<u>\$ 9,836.56</u>
	\$ 26,719.50

Note: Estimated date of hire for partial year calculation is for the Monday following the Executive Committee meeting

### Annualized Budget Impact:

Salary	\$ 18,679.00
Fringe Benefits	<u>\$ 10,883.00</u>
	\$ 29,562.00

Note: this position is in the 2015 budget

### Position vacated:

**Budgeted hourly wage rate:** \$17.96

Total Number of FTEs Budget for this position title in budget:	9
Number of FTEs <u>Unfunded</u> for this position in budget	<u>0</u>
Total Number of FTEs Available to be filled for this title in budget	9
Number of FTEs filled with this position vacant:	8.5
Percent of this position staffed:	94%

Analyst Recommendation: This position is responsible ensuring the maintenance and upkeep of the county buildings meets the department expectations. The duties include but are not limited to, parking lot upkeep, plant and ground maintenance, snow removal, trash pickup and building repairs. This position is essential for making sure our county buildings are clean and safe for our employees and the public. I recommend approval. Christina Connell HR Analyst

Contact Paul Danielski 662-2158

PUBLIC WORKS DEPARTMENT

*Brown County*

2198 GLENDALE AVENUE  
GREEN BAY, WI 54303  
PHONE (920) 492-4925 FAX (920) 434-4576  
EMAIL: bc\_highway@co.brown.wi.us

PAUL VAN NOIE  
DIRECTOR

December 3, 2014

TO: Troy Streckenbach, County Executive  
Brent Miller, County Human Resources Manager  
Chad Weininger, County Director of Administration

FROM: Paul Van Noie, Director  
Brown County Public Works

SUBJECT: Request to Fill – Highway Laborer Position as stated in the Table of Organization

Please find the following justification to fill a vacant Highway Laborer position:

1. ***Is the position description current or does it require updates? (Updates to job descriptions should be submitted, reviewed and approved by the HR Department prior to submitting the A1 form).***

Yes it is current.

2. ***Are the duties of the position related to an essential (mandatory) service? If yes, please explain.***

Yes, the Highway Laborer positions are related to essential services. Keep in mind a large portion of all Highway Laborer positions are funded by outside sources, one of the largest being the Wisconsin Department of Transportation (WisDOT), whereby we provide maintenance services all year long. These positions are key components for winter operations. We provide 24/7 services all year long, which the majority are for winter operations. To be able to accommodate 24/7 operators, and the current contract set for crew to work 16 hours, we need all of the Laborer positions filled for coverage and safety of the crew and traveling public. Summer operations are just as important and include services to WisDOT. In addition to State work, we have maintenance on the County to keep up with also (i.e., ditching, shouldering, surface maintenance, guardrail, mowing and traffic operations, including signing and pavement marking). We are required to follow many laws and regulations such as reduction in suspended solids, which is more outlet clean-up and sweeping, an extensive sign inventory system of signs to keep up on retroreflectivity standards, just to name a couple. Also, in summer we have the other crews such as paving crew, construction crew and drainage crews in addition to the other summer maintenance activities.

3. ***Describe job performance measures for this position (clients, caseload, work output, etc.)***

Brown County is among one of the largest counties in the State of Wisconsin in population and lane miles. Our Public Works crews carry out winter and summer roadway and bridge maintenance on approximately 785 lane miles of County highways and 713 lane miles of State highways. We also provide a variety of services to other Brown County departments. Over the next few years, our operations will be directly affected by the STH 29 & USH 41 reconstruction projects. Once these 2 projects are complete, we will have approximately 65 additional lane miles and 20 roundabouts to plow and maintain.

HIGHWAY LABORER JUSTIFICATION  
PAGE 2

4. ***Explain how this vacancy presents opportunities to streamline processes or reorganize operations. Considerations should include consolidating, eliminating and/or outsource job responsibilities.***

In order to maintain the services to ensure the entire County is covered for liability purposes and regulations, we need to continue to staff for these requirements. We have taken steps to save on services whenever possible, including the use of a "skeleton crew" at night during certain storm events, in addition to allowing the crew to take time off work without pay an hour or two at a time if they started early or have adequate overtime as long as it does not hinder our operations.

5. ***Are budgeted funds sufficient to cover the cost of filling the position? Or does this position need to be held vacant for a period of time to offset projected budget shortfalls?***

Yes, there are budgeted funds and/or outside funding (WisDOT) to cover the vacant Highway Laborer positions.

6. ***What is the impact of not filling the position in: 3 months? 6 months? 12 months? Not at all?***

The current positions should be filled as soon as possible to allow for the proper training as the major WisDOT STH 29 & USH 41 projects are scheduled to begin very soon; whereby this will add to the Department's lane maintenance miles.

## Budget Impact Calculation

**Department:** Public Works Highway  
**Position:** Highway Laborer

**Partial Budget Impact:** 1/19/15 - 12/31/15 49 Weeks

Salary	\$ 42,982.42
Fringe Benefits	<u>\$ 21,707.94</u>
	\$ 64,690.37

Note: Estimated date of hire for partial year calculation is for the Monday following the Executive Committee meeting

### Annualized Budget Impact:

Salary	\$ 45,614.00
Fringe Benefits	<u>\$ 23,037.00</u>
	\$ 68,651.00

Note: this position is in the 2015 budget

**Position vacated:** 1/2/2015

**Budgeted hourly wage rate:** \$21.93

Total Number of FTEs Budget for this position title in budget:	65
Number of FTEs <u>Unfunded</u> for this position in budget	<u>0</u>
Total Number of FTEs Available to be filled for this title in budget	65
Number of FTEs filled with this position vacant:	64
Percent of this position staffed:	98%

Analyst Recommendation: This position is responsible for highway and bridge maintenance including 24/7 snow removal in the winter months. With the increased workload due to the hwy 29/41 interchange and reconstruction this position is vital for keeping our roads cleared and safe to travel. I recommend approval.  
Christina Connell

Contact

Paul Van Noie 662-2161

## TECHNOLOGY SERVICES

*Brown County*



111 NORTH JEFFERSON STREET,  
2<sup>ND</sup> FLOOR  
GREEN BAY, WISCONSIN 54301

**CHIEF INFORMATION OFFICER – AUGUST NEVERMAN**

PHONE (920) 448-4025 FAX (920) 448-6266

**TECHNOLOGY SERVICES**

November 17, 2014

TO: County Executive  
Human Resources Manager  
Director of Administration

FROM: August Neverman, Chief Information Officer  
Technology Services

SUBJECT: Request to Fill vacant position – Network Support Specialist

1. Is the position description current or does it require updates? (Updates to job descriptions should be submitted, reviewed and approved by the HR Department prior to submitting the A1 form.)  
An updated position description is attached, reflecting current responsibilities for the position.
2. Are the duties of the position related to an essential (mandatory) service? If yes, please explain.  
Yes, providing application and network support to Brown County end-users of technology.
3. Describe job performance measurement for this position (clients, caseload, work output, etc.)  
This job position is measured by work order metrics and project progress.
4. Explain how this vacancy presents opportunities to streamline processes or reorganize operations.  
Considerations should include consolidating, eliminating and/or outsource job responsibilities.  
None.
5. Are budgeted funds sufficient to cover the cost of filling the position? Or does this position need to be held vacant for a period of time to offset projected budget shortfalls?  
Yes, budgeted funds should be sufficient.
6. What is the impact of not filling the position in 3 months? 6 months? 12 months? Not at all?  
The longer this position is vacant the longer it takes to complete customer work orders and project activity.

## Budget Impact Calculation

**Department:** Technology Services  
**Position:** Network Support Specialist

**Partial Budget Impact:** 1/19/15 - 12/31/15 49 Weeks

**Salary** \$ 53,527.79

**Fringe Benefits** \$ 23,334.37

\$ 76,862.15

Note: Estimated date of hire for partial year calculation is for the Monday following the Executive Committee meeting

### Annualized Budget Impact:

**Salary** \$ 56,805.00

**Fringe Benefits** \$ 24,763.00

\$ 81,568.00

Note: this position is in the 2015 budget

**Position vacated:** 10/31/2014

**Budgeted hourly wage rate:** \$27.31

**Total Number of FTEs Budget for this position title in budget:** 3

**Number of FTEs Unfunded for this position in budget** 0

**Total Number of FTEs Available to be filled for this title in budget** 3

**Number of FTEs filled with this position vacant:** 2

**Percent of this position staffed:** 67%

**Analyst Recommendation:** This position is responsible for installs, set ups, and delivery of components of the data network. It also provides support and assistance to our employees though the help desk design and responds to emergency request. The position also assists in the network capacity planning and monitoring. I recommend approval. Christina Connell

Contact

August Neverman 448-4032



UW-EXTENSION

# Brown County

AGRICULTURE & EXTENSION SERVICE CENTER  
1150 BELLEVUE ST.  
GREEN BAY, WI 54302-2259

JUDITH A. KNUDSEN

PHONE (920) 391-4610 FAX (920) 391-4617  
[www.browncountyextension.org](http://www.browncountyextension.org)

DIRECTOR

TO: County Executive  
Human Resources Director  
Director of Administration

FROM: Judy Knudsen, Department Head

SUBJECT: Request to Fill –4-H Program Assistant

1. Is the position description current or does it require updates? (Updates to job descriptions should be submitted, reviewed and approved by the HR Department **prior to** submitting the A1 form.)  
Position description has been submitted to Brown County Human Resources for review. Minor changes were made to update the position description to more accurately reflect the need to reach underserved urban youth in Brown County by increasing their participation in the 4-H Youth Development Program.
2. Are the duties of the position related to an essential (mandatory) service? If yes, please explain.  
No
3. Describe job performance measurement for this position (clients, caseload, work output, etc.)  
Increase in number of underserved urban youth participating in the 4-H Youth Development Programs.  
  
Increase number of youth participating in new projects focusing on - Science, Engineering and Technology implemented in Brown County.  
  
Expand community outreach by showing an increase in youth serving organizations, schools, etc. partnering with the 4-H Youth Development Program to deliver educational programs to youth.
4. Explain how this vacancy presents opportunities to streamline processes or reorganize operations. Considerations should include consolidating, eliminating and/or outsource job responsibilities.  
This is an opportunity to expand outreach from the traditional 4-H club model to urban youth by partnering with other youth serving organizations.
5. Are budgeted funds sufficient to cover the cost of filling the position? Or does this position need to be held vacant for a period of time to offset projected budget shortfalls?  
Yes. Position is funded externally.

6. What is the impact of not filling the position in 3 months? 6 months? 12 months? Not at all?

The 4-H Youth Development program will remain static if this position is not filled. The 4-H Program Assistant will work on expanding community outreach efforts to increase the number of underserved urban youth participating in the 4-H Youth Development Program.

## Budget Impact Calculation

Department: UW Extension  
Position: 4-H Program Assistant (.2 FTE)

Partial Budget Impact: 1/2/15 - 12/31/15 52 Weeks

Salary	\$ 5,070.00
Fringe Benefits	<u>\$ 16,792.00</u>
	\$ 21,862.00

Note: Estimated date of hire for partial year calculation is for the Monday following the Executive Committee meeting

### Annualized Budget Impact:

Salary	\$ 5,070.00
Fringe Benefits	<u>\$ 16,792.00</u>
	\$ 21,862.00

Note: this position is in the 2015 budget

Position vacated: 12/31/2014

Budgeted hourly wage rate: \$13.00

Total Number of FTEs Budget for this position title in budget:	1
Number of FTEs <u>Unfunded</u> for this position in budget	<u>0</u>
Total Number of FTEs Available to be filled for this title in budget	1
Number of FTEs filled with this position vacant:	0
Percent of this position staffed:	0%

Analyst Recommendation: Position is vacant due to resignation. This position conducts educational experience to expand the outreach component of the 4-H Youth Development program to reach diverse, under-represented and underserved audiences in Brown County. If not filled, the program will remain static. I recommend approval. Lorrie Blaylock, HR Analyst

Contact

Judy Knudsen 391-4651

HUMAN RESOURCES DEPARTMENT

*Brown County*

305 E. WALNUT STREET  
P.O. BOX 23600  
GREEN BAY, WI 54305-3600



CHAD WEININGER

PHONE (920) 448-4071 FAX (920) 448-6277 WEB: [www.co.brown.wi.us](http://www.co.brown.wi.us)

INTERIM HUMAN RESOURCES MANAGER

January 12, 2015

**\*ADDITION\***

**Departments for position approval process at January 12, 2015 Executive Committee:**

**Golf Course – Golf Course Mechanic**

Scott Anthes – 492-4972

Vacated – 6/28/13

Golf Course

# Brown County

897 Riverdale Drive  
Oneida, WI 54155

Scott P. Anthes

PHONE: (920) 492-4972 FAX: (920) 497-5510 WEB: [www.browncountygc.com](http://www.browncountygc.com)

Superintendent

January 5, 2015

TO: County Executive  
Human Resources Manager  
Director of Administration

FROM: Golf Course Superintendent  
Scott Anthes

SUBJECT: Request to Fill – Golf Course Mechanic

1. Is the position description current or does it require updates? (Updates to job descriptions should be submitted, reviewed and approved by the HR Department prior to submitting the A1 form.)

Yes, the job description is current and does not need to be changed.

2. Are the duties of the position related to an essential (mandatory) service? If yes, please explain.

No, this position performs the daily maintenance and upkeep of the Golf Course equipment.

3. Describe job performance measurement for this position (clients, caseload, work output, etc.)

Job performance is based on the quality of work that is done. Attendance and overall worker attitude play a big part in their yearly review.

4. Explain how this vacancy presents opportunities to streamline processes or reorganize operations. Considerations should include consolidating, eliminating and/or outsource job responsibilities.

This position has been open for the last year and a half. Duties have been performed by the Golf Course Superintendent and Assistant Superintendent.

5. Are budgeted funds sufficient to cover the cost of filling the position? Or does this position need to be held vacant for a period of time to offset projected budget shortfalls?

Yes, budgeted funds will cover the cost of this position

6. What is the impact of not filling the position in 3 months? 6 months? 12 months? Not at all?

Golf Course would not be maintained to the level that is needed to support our customer base.



10a

### Budget Impact Calculation

Department: Golf Course  
Position: Mechanic

Partial Budget Impact: 1/19/15 - 12/31/15 49 Weeks

Salary \$ 41,356.00

Fringe Benefits \$ 21,458.23

\$ 62,814.23

Note: Estimated date of hire for partial year calculation is for the Monday following the Executive Committee meeting

#### Annualized Budget Impact:

Salary \$ 43,888.00

Fringe Benefits \$ 22,772.00

\$ 66,660.00

Note: this position is in the 2015 budget

Position vacated: 6/28/2013

Budgeted hourly wage rate: \$21.10

Total Number of FTEs Budget for this position title in budget: 1

Number of FTEs Unfunded for this position in budget 0

Total Number of FTEs Available to be filled for this title in budget 1

Number of FTEs filled with this position vacant: 0

Percent of this position staffed: 0%

Analyst Recommendation: This position is responsible for maintaining the golf course equipment. It is important to fill this position as it will ensure that the preventative maintenance and upkeep is completed on a consistent basis so the county resources can be utilized appropriately.

Contact

Scott Anthes

492-4972

100



**GARY A. WICKERT, S.C.**  
*Attorney and Counselor at Law*  
801 E. WALNUT • P.O. BOX 1656  
GREEN BAY, WISCONSIN 54305

Gary A. Wickert

Telephone (920) 433-9425

Fax (920) 432-9188  
wicklaw@gbonline.com

December 29, 2014

Brown County Airport  
P.O. Box 23600  
Green Bay WI 54305-3600

Re: General Matters  
Our File No. 12 W 27

**STATEMENT**

<u>DATE</u>	<u>FOR SERVICES RENDERED:</u>	<u>HOURS</u>
11/25	Phone conference with Sue Bertrand re: Consent to Sublease re: TMC;	.25
	Phone conference with John Reed and Sue Bertrand re: NWTC land lease	1.10
12/1	Meeting with Tom Miller and John Reed re: NWTC ground lease;	3.75
	Prepare NWTC lease terms summary;	.85
	Review information from Tom Miller re: NWTC lease;	
	Phone conference with Tom Miller re: NWTC lease	.65
12/2	Review correspondence from Tom Miller and Steve Horton re: NWTC;	
	Phone conference with Tom Miller re: NWTC	1.00
12/3	Review correspondence from Sue Bertrand re: tie fees - Jet Air;	
	Phone conference with Sue Bertrand re: tie fees/ Jet Air;	.25
	Review correspondence from Tom Miller, Steve Horton and Troy S.	.25
12/10	Phone conference with Sue Bertrand re: contract employee issue;	.20
	Begin review of airline rental information;	.30
	Review correspondence from Barb West re: PO terms;	
	Phone conference with Barb West	1.00
12/11	Letter from Barb West re: damage exclusion - Runway Weather System;	.10
	Review Pro-Tec Agreements;	
	Review Grandstay and Art Barn files re: status updates;	
	Review 5 acres subfile;	.85
	Phone conference with Tom Miller re: 5 acres and Pro-Tec	.40
12/12	Review e-mail from Barb West re: damages;	
	Phone conference with Barb West re: Runway Weather	.20



Page Two  
December 29, 2014

12/15	Letter to Becky Webster re: OTP re: 5 acres;	.20
	Conference call with Tom Miller, John Reed,	
	Sue Bertrand and Steve Horton re: airline leases;	.50
	Letter from Barb West re: Runway Weather System;	.10
	Review revised rental calculations re: airlines	
	re: conference call;	1.00
	Meeting at Airport with John Reed, Tom Miller,	
	and Sue Bertrand;	
	Conference call re: airline negotiations; review	
	information re: Grandstay, Pro-Tec, etc.	2.50
12/17	Phone conference with Sue Bertrand re:	
	Ed Martin, etc.	.25
12/18	Review correspondence re: TMC/Jet Air;	
	Phone conference with Sue Bertrand and Tom Miller	1.75
12/19	Review Pro-Tec file re: employee issue;	.50
	Investigate re: Ed Martin	.15
12/23	Review Jet Air and other files re: meeting with	
	Tom Miller;	
	Meeting with Tom Miller, Sue Bertrand re: Ed	
	Martin, Jet Air, RAC, etc.	3.00
12/26	Review research re: Pro-Tec employee matter;	
	Letter to Tom Miller;	.25
	Review Jet Air audit report.	.50
	TOTAL HOURS:	21.85

21.85 HOURS @ \$280.00 PER HOUR = \$6,118.00

AMOUNT DUE ON ACCOUNT:

\$6,118.00

Thank you.  
GAW:prn

**Brown County Board of Supervisors  
Internal Audit  
Purchasing Function Audit - Highway Department  
Report Summary**

Source	Issue	Recommendation	Responsible Area	Management Response (06/30/14)	Management Response (10/06/14)	Management Response (11/25/14)	Follow-Up Performed	Next Follow-Up Date
Purchasing Function Audit - Highway Department	The Highway Department lacks a formal Purchasing Policy. In addition, written purchasing procedures were not in place.	Highway management should develop and implement a Purchasing Policy that reflects and supports the purchasing activities within the department. This policy should also ensure that adherence to state statutes, Brown County's Code of Ordinances and management's intentions is maintained. Policy approval should also be obtained from the appropriate committee (County Board and/or Subcommittees) and the Highway Commissioner. Highway management should also strengthen existing controls by enhancing the written procedures currently in place. If appropriate, such procedures should be incorporated into the written Purchasing Policy.	Highway Department	We agree; the Department follows State Statutes and the County's ordinances in regards to purchasing. The Department's formal purchasing procedure is to continue following Chapter 85 of State Statutes. We agree that procedures could be more formally documented and as priorities and resources permit, the Department will make an effort to formalize procedures.	The Highway Division will document its purchasing procedures moving forward. This may take six (or more) months at current resource levels.	The Highway Division (HD) will formalize its purchasing procedures to address internal controls, LEAN efforts and compliance with State Statutes. This will consist of purchasing orders, purchase work authorizations, vendor qualifications and purchase purchases. The HD will outline the "purchase work" document these procedures, and identify weaknesses. Each procedure will be formalized and maintained in a manual. Including a procedure to add or modify the manual. All procedures will assure state compliance. Anticipated completion date: 09/30/15	The County's Purchasing Policy will be utilized as a starting point in the development of a Highway Purchasing Policy. This review will take place during the first quarter of 2015 with finalization anticipated by 09/30/15. To determine progress, Internal Audit will follow-up and report on any advancement of this policy as of 03/31/15.	03/31/15
Purchasing Function Audit - Highway Department	Changes to proposals were not adequately documented.	Highway management should strengthen existing internal controls by developing and implementing procedures which require documentation to be available to support all changes to the original proposal and for any potential Open Records Request made. This documentation should also include how changes were communicated to all potential vendors.	Highway Department	In the case cited by you (receiving a bid for material), a unique circumstance occurred that was clearly communicated to all bidders. The change was made in the interest of fairness to the bidders and for the County's best interest in securing more than one bid for an item of work. There was adequate information available to protect the County interest. The Department does document each bid project. We disagree with Finding.	This item was accepted when noted.	In those situations where a formal "Request for Quote" is sought from vendors for equipment, service and/or material pursuant to a sealed or closed bid, the HD will incorporate the following practice. Should the "Request for Quote" be modified during the opening, all modifications will be documented and acknowledged by all parties present. If a bidder is not represented at the bid opening, that bidder will need to be contacted in regard to the modifications and a formal acknowledgment of said modifications will be required. Modifications and acknowledgments thereof will be maintained by the recording secretary as part of the permanent record, pursuant to the record retention policy. Targeted implementation date: 07/01/14	Per discussion with management, no bid modifications have occurred to date. However, based on corrective actions taken issue considered closed.	Closed
Purchasing Function Audit - Highway Department	Contracts and award letters were executed by individuals other than the Highway Commissioner.	Highway management should develop and implement procedures which ensure that all Highway Department contracts and/or award letters are signed (authorized) by the Highway Commissioner. If management determines that this practice is assignable under state statutes and appropriate to ensure efficient business operations, management should formally document this designation. This communication should include written communication which clearly conveys the Highway Commissioner's intentions, including: state statute(s) permitting assignment, individuals designated (by job title) and establishing authorization levels or limits.	Highway Department	Finding lacks a clear understanding of the functions of the Department, statutory authority of the Department, and evidence no employee misconduct, poor judgment, or detriment to the County.	This item was accepted when noted.	Effective July 1 <sup>st</sup> , 2014, all contracts, other than purchase orders issued in the ordinary course of business, will require the Highway Commissioner's signature prior to releasing said contracts to the supplier. Where the HD staff has been instrumental in the contract content, that staff member will approve the contract prior to final approval of the Highway Commissioner. Also, effective July 1 <sup>st</sup> , 2014, all award letters will be signed by the Highway Commissioner.	Internal Audit reviewed the one (1) contract signed after 07/01/14 and determined that it included the Highway Commissioner's signature. Based on corrective actions taken and follow-up testing performed, issue considered closed.	Closed

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**Brown County Board of Supervisors  
Internal Audit  
Purchasing Function Audit - Highway Department  
Report Summary**

Source	Issue	Recommendation	Responsible Area	Management Response (06/30/14)	Management Response (10/05/14)	Management Response (11/25/14)	Follow-Up Performed	Next Follow-Up Date
Purchasing Function Audit - Highway Department	Paid invoices were not supported by a properly approved purchase order	Highway management should enforce procedures on those which require purchases over \$1,000 to be supported by a properly approved purchase order. By complying with this requirement, management ensures that purchases are properly authorized and appropriate procedures followed. This practice also enables the system to perform a three-way match between the purchase order, invoice and the goods/services received into the system.	Highway Department	The practice of using a purchase order for bid awards is an improvement and we agree with your recommendation.	This item was accepted when noted.	Effective July 1, 2014, the Public Works Department will require a purchase order, or a purchase order equivalent, to substantiate all purchases issued through the Public Works Department. This will include bid awards, but will exclude P-Card transactions. Purchase order releases identified with are not limited to blanket purchase order number, a control number or a blanket purchase order number, signature and date verifying purchase by the authorizing issuer signifying that the transaction is appropriate, and intra-governmental transactions.	Internal Audit randomly selected 14 paid invoices occurring between 07/01/14 through 12/15/14 for detail testing. Based on testing performed, 13 invoices were support by a purchase order and one invoice was approved by the Highway Commissioner (i.e., Right of Way). Based on corrective actions taken and follow-up testing performed, issue considered closed.	Closed
Purchasing Function Audit - Highway Department	A high percentage of purchase orders created were voided	Management (Highway and Purchasing) should review and recognize the purchasing activities unique to the Highway Department. Subsequent development and implementation of procedures that satisfy vendor requirements while maintaining purchasing standards and operating efficiencies should be created. An increased understanding of the system capabilities and the training needed to achieve this awareness should also be part of this process.	Highway Department	We agree with Finding #6 and recommend that those departments responsible for LOGOS modify it to accommodate the needs of the Department.	The process currently used was done so with input from purchasing and finance. Highway will work with the two other departments to improve this process.	Issuing blanket purchase orders appears to have dramatically reduced the need to void purchase orders. The HD will continue to work with Technology Services, Purchasing and Administration to monitor the progress being made and assessing the percentage of voided purchase orders in relationship to total purchase orders.	Internal Audit generated a report of purchase orders voided in 2014; a total of 10 voided purchase orders were identified. In comparison, the number of voided purchase orders identified in 2013 was 287. Based on corrective actions taken and follow-up testing performed, issue considered closed.	Closed
Purchasing Function Audit - Highway Department	The handling of certain projects was not uniform accepted	Management (Highway and Purchasing) should continue to seek clarification from Corporation Counsel as to the correct interpretation of the state's definition of a public work project. Documentation to support clarification should be retained and referenced when appropriate.	Highway Department	Finding was based on a misinterpretation of State Statute and did not include any evidence of the Department violating state statute or county ordinance.	The finding of Corporation Counsel will be adhered to moving forward.	Effective July 1, 2014, all building projects for structures and facilities in the HD will be reviewed and administered in conjunction with State Statute 66.0901(6). Competitive bidding may be required in certain situations. Review for compliance with State Statutes should take place on all PVPs. All projects specifically related to highway construction and associated structures, permanent or temporary, are exempt from the PVP definition, pursuant to State Statute 66.0901(6). Also, in those situations where the HD does some or all of the construction, competitive bidding may be required for those construction elements purchased for the project. Each situation must be reviewed separately.	A meeting to discuss the requirements associated with public works projects was held between Julianna Ruanzel, Troy Staekenbach, Chad Weininger and Paul VanNole. As a result, projects will continue to be reviewed for assurances that compliance is being maintained when applicable. Public works projects are addressed in the Code of Ordinances and Administrative Policy A-5. Based on corrective action taken, issue considered closed.	Closed

**Brown County Board of Supervisors  
Internal Audit  
Purchasing Function Audit - Highway Department  
Report Summary**

Source	Issue	Recommendation	Responsible Area	Management Response (05/30/14)	Management Response (10/06/14)	Management Response (11/25/14)	Follow-Up Performed	Next Follow-Up Date
Purchasing Function Audit - Highway Department	Documentation to support proposal receipt was not retained	Management (Highway and Purchasing) should strengthen existing controls by retaining the envelopes that support receipt for each vendor submission received (date and time stamping). By implementing this control, management ensures that any potential dispute over receipt timing is verifiable.	Highway Department	You reviewed 100% of 2 years bidding documents and came up with the one unique circumstance as noted in Finding #2. Typically the envelopes, which have the date and time stamp on them, are not retained because bids received after the noted date and time are not accepted. Finding #7 did not include any evidence of employee misconduct, poor judgment, or delinquent to the County and there were no vendor complaints in regard to this practice. Envelopes with the date/time stamp will be retained in the future as a best practices recommendation.	This item was accepted when noted.	In those situations where a formal "Request for Quote" is sought from vendors for equipment, service and/or material pursuant to a sealed or closed bid, the Highway Department will incorporate the following practice. All bids received will be date-stamped on the envelope that encloses that bid. Once opened, each document contained therein will be date-stamped. The recording secretary will receive all documents as part of the permanent record, including the envelope, and retain pursuant to the record retention policy.	Internal Audit reviewed the one (1) bid contract conducted after 07/01/14 and determined that the file included date stamped envelopes received. Based on corrective actions taken and follow-up testing performed, issue considered closed.	Closed

**Brown County Board of Supervisors**  
**Internal Audit**  
**Budget Status Report (Unaudited)**  
**11/30/14**

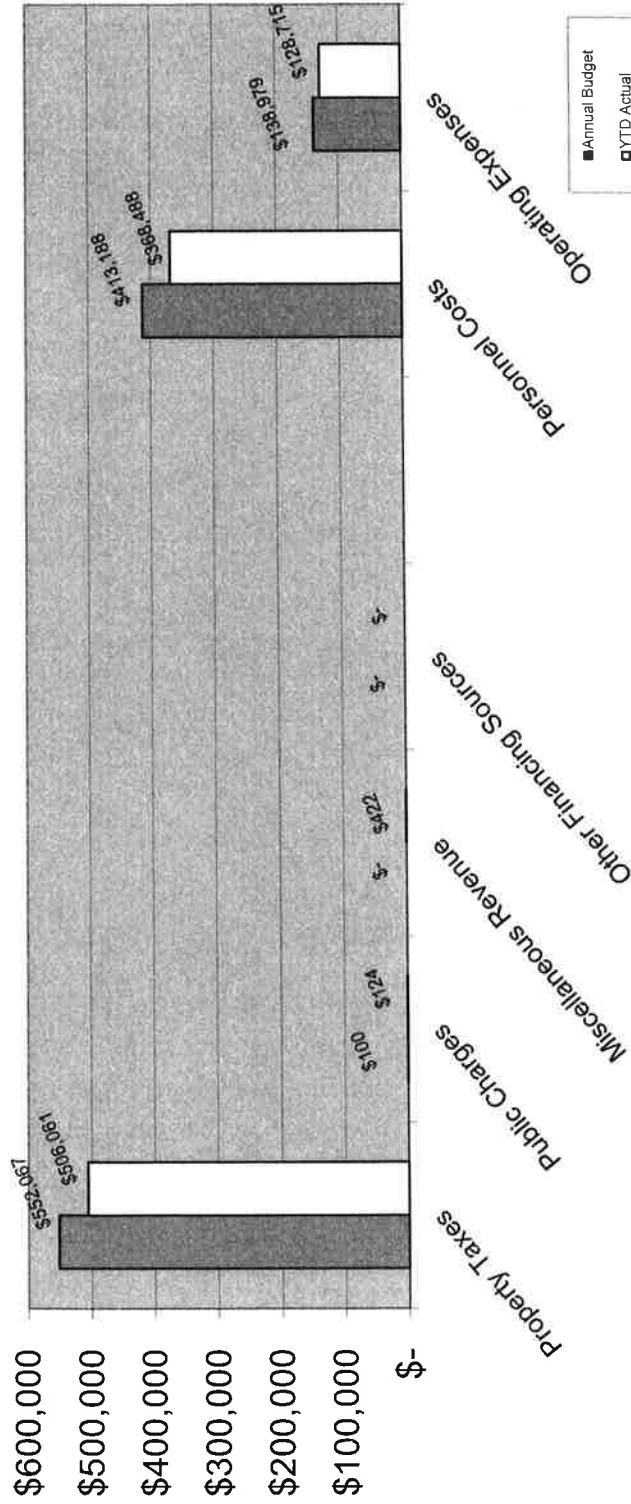
	Annual Budget	YTD Actual	YTD Percentage	Comments:
Property Taxes	\$ 552,067	\$ 506,061	91.7%	
Public Charges	\$ 100	\$ 124	124.1%	
Miscellaneous Revenue	\$ -	\$ 422	#DIV/0!	(1)
Other Financing Sources	\$ -	\$ -	#DIV/0!	
Personnel Costs	\$ 413,188	\$ 368,488	89.2%	
Operating Expenses	\$ 138,979	\$ 128,715	92.6%	(2)

**Comments:**

(1) Miscellaneous Revenue - This represents donations received to benefit the Veterans' Recognition Subcommittee.

(2) Operating Expenses - YTD Actual includes \$27,688 paid to WCA and \$4,960 paid to NACo for dues and membership fees. However, the \$27,688 payment to WCA is being amortized over 12 months or \$2,307.33 per month. In addition, YTD Actual includes \$76,200 paid to Schenck for audit fees.

## Board of Supervisors - November 30, 2014





# Budget by Account Classification Report

Through 11/30/14  
Prior Fiscal Year Activity Included  
Detail Listing

Account	Fund	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	Encumbrances	YTD Transactions	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year Total
<b>REVENUE</b>												
<b>Fund 100 - GF</b>												
<b>Property taxes</b>												
4100		General property taxes	552,067.00	.00	552,067.00	46,005.58	.00	506,061.38	46,005.62	92%	92%	543,202.00
		<b>Property taxes Totals</b>	<b>\$552,067.00</b>	<b>\$0.00</b>	<b>\$552,067.00</b>	<b>\$46,005.58</b>	<b>\$0.00</b>	<b>\$506,061.38</b>	<b>\$46,005.62</b>	<b>92%</b>	<b>92%</b>	<b>\$543,202.00</b>
<b>Public Charges</b>												
4601		Sales	100.00	.00	100.00	.00	.00	124.09	(24.09)	124%	124%	70.86
		<b>Public Charges Totals</b>	<b>\$100.00</b>	<b>\$0.00</b>	<b>\$100.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$124.09</b>	<b>(\$24.09)</b>	<b>124%</b>	<b>124%</b>	<b>\$70.86</b>
<b>Miscellaneous</b>												
4900		Miscellaneous	.00	.00	.00	.00	.00	.00	.00	.00	+++	.00
4901		Donations	.00	.00	.00	.00	.00	422.00	(422.00)	+++	+++	595.00
		<b>Miscellaneous Revenue Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$422.00</b>	<b>(\$422.00)</b>	<b>+++</b>	<b>+++</b>	<b>\$595.00</b>
<b>Other Financing Sources</b>												
9000		Carryover	.00	.00	.00	.00	.00	.00	.00	.00	+++	.00
9002		Transfer In	.00	.00	.00	.00	.00	.00	.00	.00	+++	.00
9002.200		Transfer in HR	.00	.00	.00	.00	.00	.00	.00	.00	+++	830.86
9004		Intrafund Transfer In	.00	.00	.00	.00	.00	.00	.00	.00	+++	\$830.86
		<b>Other Financing Sources Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>92%</b>	<b>\$544,698.72</b>
<b>REVENUE TOTALS</b>												
			\$552,167.00	\$0.00	\$552,167.00	\$46,005.58	\$0.00	\$506,607.47	\$45,559.53			
<b>EXPENSE</b>												
<b>Personnel Costs</b>												
5100		Regular earnings	341,081.00	.00	341,081.00	33,725.17	.00	296,275.18	44,805.82	87	87	326,292.48
5100.998		Regular earnings Budget only	2,586.00	.00	2,586.00	.00	.00	.00	2,586.00	0	0	.00
5102		Paid leave earnings	.00	.00	.00	.00	.00	.00	.00	.00	+++	.00
5102.100		Paid leave earnings Paid Leave	.00	.00	.00	648.28	.00	5,458.41	(5,458.41)	+++	+++	7,919.02
5102.200		Paid leave earnings Personal	.00	.00	.00	.00	.00	1,413.07	(1,413.07)	+++	+++	1,983.03
5102.300		Paid leave earnings Casual	.00	.00	.00	.00	.00	.00	.00	.00	+++	2,479.53
5102.400		Paid leave earnings Sick	.00	.00	.00	.00	.00	.00	.00	.00	+++	.00
5102.500		Paid leave earnings Holiday	.00	.00	.00	.00	.00	2,001.00	(2,001.00)	+++	+++	3,962.40
5102.600		Paid leave earnings Other (funeral, jury duty, etc)	.00	.00	.00	.00	.00	.00	.00	.00	+++	.00
5102.999		Paid leave earnings Accrual	.00	.00	.00	.00	.00	.00	.00	.00	+++	.00
5103		Premium	1,000.00	.00	1,000.00	388.81	.00	715.70	284.30	72	72	560.78
5103.000		Premium Overtime	.00	.00	.00	141.14	.00	141.14	(141.14)	+++	+++	392.19
5103.100		Premium Comp time	.00	.00	.00	.00	.00	.00	.00	.00	+++	.00
5103.200		Premium Shift differential	.00	.00	.00	.00	.00	.00	.00	.00	+++	.00
5103.300		Premium Holiday	.00	.00	.00	.00	.00	.00	.00	.00	+++	(2,812.94)
5109.100		Salaries reimbursement Short term disability	.00	.00	.00	.00	.00	.00	.00	.00	+++	.00
5110		Fringe benefits	25,142.00	.00	25,142.00	2,619.81	.00	22,843.96	2,298.04	91	91	25,821.86
5110.100		Fringe benefits FICA	489.00	.00	489.00	50.40	.00	506.91	(17.91)	104	104	1,286.58
5110.110		Fringe benefits Unemployment compensation	.00	.00	.00	.00	.00	.00	.00	.00	+++	.00
5110.199		Fringe benefits Back pay fringe	.00	.00	.00	.00	.00	.00	.00	.00	+++	.00



# Budget by Account Classification Report

Through 11/30/14  
Prior Fiscal Year Activity Included  
Detail Listing

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	Encumbrances	YTD Transactions	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year Total
Fund 100 - GF											
EXPENSE											
Personnel Costs											
5110.200	Fringe benefits Health insurance	28,934.00	.00	28,934.00	2,432.48	.00	26,757.28	2,176.72		92	26,720.47
5110.210	Fringe benefits Dental Insurance	2,402.00	.00	2,402.00	200.12	.00	2,201.32	200.68		92	2,141.28
5110.220	Fringe benefits Life Insurance	311.00	.00	311.00	55.34	.00	332.94	(21.94)		107	201.25
5110.230	Fringe benefits LT disability insurance	490.00	.00	490.00	41.25	.00	453.75	36.25		93	489.96
5110.235	Fringe benefits Disability insurance	880.00	.00	880.00	73.34	.00	806.74	73.26		92	1,613.00
5110.240	Fringe benefits Workers compensation insurance	376.00	.00	376.00	31.33	.00	344.63	31.37		92	70.00
5110.300	Fringe benefits Retirement	9,123.00	.00	9,123.00	732.90	.00	8,236.32	886.68		90	8,496.86
5110.310	Fringe benefits Retirement credit	.00	.00	.00	.00	.00	.00	.00		+++	.00
5110.310	Fringe benefits Retirement credit	374.00	.00	374.00	.00	.00	.00	374.00		0	.00
5198	Fringe benefits - Budget only										
		\$413,188.00	\$0.00	\$413,188.00	\$41,140.37	\$0.00	\$368,488.35	\$44,699.65		89%	\$407,617.75
Personnel Costs Totals											
Operating Expenses											
5300	Supplies	.00	.00	.00	.00	.00	26.97	(26.97)		+++	12.50
5300.001	Supplies Office	1,100.00	.00	1,100.00	.00	.00	529.93	570.07		48	1,145.05
5300.003	Supplies Technology	.00	.00	.00	.00	.00	.00	.00		+++	.00
5300.004	Supplies Postage	2,900.00	.00	2,900.00	135.86	.00	2,445.24	454.76		84	2,713.05
5303	Copy expense	.00	.00	.00	.00	.00	.00	.00		+++	.00
5304	Printing	.00	.00	.00	.00	.00	.00	.00		+++	.00
5305	Dues and memberships	32,795.00	.00	32,795.00	2,307.33	.00	30,465.67	2,329.33		93	23,365.00
5308.100	Vehicle/equipment Gas, oil, etc.	.00	.00	.00	.00	.00	.00	.00		+++	.00
5310	Advertising and public notice	.00	.00	.00	.00	.00	.00	.00		+++	.00
5330	Books, periodicals, subscription	.00	.00	.00	.00	.00	.00	.00		+++	.00
5340	Travel and training	3,000.00	.00	3,000.00	607.50	.00	2,725.24	274.76		91	2,649.96
5365	Special events	1,000.00	.00	1,000.00	28.04	.00	519.12	480.88		52	705.12
5367	Wellness	.00	.00	.00	.00	.00	.00	.00		+++	.00
5390	Miscellaneous	.00	.00	.00	.00	.00	.00	.00		+++	.00
5393	Ethics board	.00	.00	.00	.00	.00	.00	.00		+++	.00
5505	Telephone	.00	.00	.00	.00	.00	.00	.00		+++	.00
5505.100	Telephone cell	.00	.00	.00	.00	.00	.00	.00		+++	.00
5601.100	Intra-county expense Technology services	12,454.00	.00	12,454.00	845.63	.00	9,659.99	2,794.01		78	12,080.93
5601.200	Intra-county expense Insurance	985.00	.00	985.00	82.08	.00	902.88	82.12		92	758.00
5601.400	Intra-county expense Copy center	4,200.00	.00	4,200.00	92.89	.00	3,135.14	1,064.86		75	4,340.10
5601.450	Intra-county expense Departmental copiers	845.00	.00	845.00	70.42	.00	774.62	70.38		92	805.00
5601.450	Intra-county expense Departmental copiers	.00	.00	.00	.00	.00	.00	.00		+++	.00
5601.550	Intra-county expense Document center	.00	.00	.00	.00	.00	.00	.00		+++	.00
5700	Contracted services	2,500.00	.00	2,500.00	.00	.00	1,330.00	1,170.00		53	1,735.00
5706	Temporary replacement help	.00	.00	.00	.00	.00	.00	.00		+++	.00
5708	Professional services	1,000.00	.00	1,000.00	.00	.00	.00	1,000.00		0	.00
5714	Accounting and auditing	76,200.00	.00	76,200.00	.00	.00	76,200.00	.00		100	75,100.00
5716.100	Legal services Chargebacks	.00	.00	.00	.00	.00	.00	.00		+++	.00



# Budget by Account Classification Report

Through 11/30/14  
Prior Fiscal Year Activity Included  
Detail Listing

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year Total
<b>Fund 100 - GF</b>										
<b>EXPENSE</b>										
<i>Operating Expenses Totals</i>										
	EXPENSE TOTALS	\$138,979.00	\$0.00	\$138,979.00	\$4,169.75	\$0.00	\$128,714.80	\$10,264.20	93%	\$125,409.71
		\$552,167.00	\$0.00	\$552,167.00	\$45,310.12	\$0.00	\$497,203.15	\$54,963.85	90%	\$533,027.46
<b>Fund 100 - GF Totals</b>										
	REVENUE TOTALS	552,167.00	.00	552,167.00	46,005.58	.00	506,607.47	45,559.53	92	544,698.72
	EXPENSE TOTALS	552,167.00	.00	552,167.00	45,310.12	.00	497,203.15	54,963.85	90	533,027.46
	<b>Fund 100 - GF Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$695.46</b>	<b>\$0.00</b>	<b>\$9,404.32</b>	<b>(\$9,404.32)</b>		<b>\$11,671.26</b>
<b>Grand Totals</b>										
	REVENUE TOTALS	552,167.00	.00	552,167.00	46,005.58	.00	506,607.47	45,559.53	92	544,698.72
	EXPENSE TOTALS	552,167.00	.00	552,167.00	45,310.12	.00	497,203.15	54,963.85	90	533,027.46
	<b>Grand Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$695.46</b>	<b>\$0.00</b>	<b>\$9,404.32</b>	<b>(\$9,404.32)</b>		<b>\$11,671.26</b>



# BOARD OF SUPERVISORS

Brown County



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**DAN PROCESS**  
**INTERNAL AUDITOR**

Date: January 6, 2015

To: Executive Committee

From: Dan Process, Internal Auditor DP

Re: Quarterly Status Update (October 1 – December 31, 2014)

Listed below is a summary of the projects, duties and other miscellaneous activities pending and/or performed during the period indicated.

1. Projects:
  - a. Completed: Purchasing Function Audit – Highway Department (See Attachment A)
  - b. Completed: 2015 Annual Budget
  - c. Completed: Distribution of 3<sup>rd</sup> Quarter Departmental Budget Status Reports/Financial Results
  - d. In-Progress: Contractual Requirements Audit (Golf Professional Services and Food & Beverage Service)
2. Standard Monthly Duties
  - a. Review of the Clerk of Courts monthly bank reconciliations
  - b. Review of the County Board's monthly financial statements and preparation of the monthly Budget Status Report
  - c. Preparation and review of the monthly Bills over \$5,000 Report
3. Standard Quarterly Duties
  - a. Audit Follow-Up
    - i. External (Attachment B)
      1. Community Programs
        - a. Issues Closed – One (1)
        - b. Issues Extended – Seven (7)
    - ii. Internal (Attachment C)
      1. Museum
        - a. Issues Closed – One (1)
      2. UW Extension
        - a. Issues Closed – One (1)
      3. Highway/Purchasing
        - a. Issues Closed – Six (6) – Highway
        - b. Issues Extended – One (1) – Highway
        - c. Issues Closed – Three (3) – Purchasing
      4. Library
        - a. Issues Closed – Three (3)
4. Other Miscellaneous Activities
  - a. Open Records Requests – Four (4)
  - b. Vendor Appeals – One (1)
  - c. Inquiries/Questions from Supervisor's
  - d. Inquiries/Questions from departments regarding internal controls

If you have any questions regarding this information, please contact me at your convenience.

Attachment A

Brown County Board of Supervisors  
Internal Audit  
Purchasing Function Audit - Highway Department  
Report Summary

Source	Issue	Recommendation	Responsible Area	Management Response (06/30/14)	Management Response (10/06/14)	Management Response (11/25/14)	Follow-Up Performed	Next Follow-Up Date
Purchasing Function Audit - Highway Department	The Highway Department lacks a formal Purchasing Policy. In addition, written purchasing procedures were not in place.	Highway management should develop and implement a Purchasing Policy that reflects and supports the purchasing activities within the department. This policy should also ensure that adherence to state statutes, Brown County's Code of Ordinances and management's intentions is maintained. Policy approval should also be obtained from the appropriate committees (County Board and/or Subcommittees) and the Highway Commissioner. Highway management should also strengthen existing controls by enhancing the written procedures currently in place. If appropriate, such procedures should be incorporated into the written Purchasing Policy.	Highway Department	We agree; the Department follows State Statutes and the County's ordinances in regards to purchasing. The Department's formal purchasing procedure is to continue following Chapter 83 of State Statutes. We agree that procedures could be more formally documented and as priorities and resources permit, the Department will make an effort to formalize procedures.	The Highway Division will document its purchasing procedures moving forward. This may take six (or more) months at current resource levels.	The Highway Division (HD) will formalize its purchasing procedures to address internal controls, LEAN efficiencies and compliance with State Statutes. This will cover use of purchase orders, contract authorizations, vendor qualifications and "public work" purchases. The HD will outline current procedures, document those procedures, and identify weaknesses. Each procedure will be formalized and maintained in a manual including a procedure to add or modify the manual. All procedures will assure state compliance. Anticipated completion date: 09/30/15.	The County's Purchasing Policy will be utilized as a starting point in the development of a Highway Purchasing Policy. This review will take place during the first quarter of 2015 with finalization anticipated by 09/30/15. To determine progress, Internal Audit will follow-up and report on any advancement of this policy as of 03/31/15.	03/31/15
Purchasing Function Audit - Highway Department	Changes to proposals were not adequately documented.	Highway management should strengthen existing internal controls by developing and implementing procedures which require documentation to be available to support all changes to the original proposal and for any potential Open Records Request made. This documentation should also include how changes were communicated to all potential vendors.	Highway Department	In the case cited by you (receiving a bid for material), a unique circumstance occurred that was clearly communicated to all bidders. The change was made in the interest of fairness to the bidders and for the County's best interest in securing more than one bid for an item of work. There was adequate information available to protect the County interest. The Department does document each bid project. We disagree with Finding	This item was accepted when noted.	In those situations where a formal "Request for Quote" is sought from vendors for equipment, service and/or material pursuant to a sealed or closed bid, the HD will incorporate the following practice. Should the "Request for Quote" be modified during the opening, all modifications will be documented and acknowledged by all parties present. If a bidder is not represented at the bid opening, that bidder will need to be contacted in regard to the modifications and a formal acknowledgment of said modifications will be required. Modifications and acknowledgments thereof will be maintained by the recording secretary as part of the permanent record, pursuant to the record retention policy. Targeted implementation date: 07/01/14.	Per discussion with management, no bid modifications have occurred to date. However, based on corrective actions taken issue considered closed.	Closed
Purchasing Function Audit - Highway Department	Contracts and award letters were executed by individuals other than the Highway Commissioner.	Highway management should develop and implement procedures which ensure that all Highway Department contracts and/or award letters are signed (authorized) by the Highway Commissioner. If management determines that this practice is assignable under state statutes and appropriate to ensure efficient business operations, management should formally document this designation. This communication should include written Highway Commissioner's intentions, including state statute(s) permitting assignment, individuals designated (by job title) and establishing authorization levels or limits.	Highway Department	Finding lacks a clear understanding of the functions of the Department, statutory authority of the Department, and evidence no employee is in a position of poor judgment or detriment to the County.	This item was accepted when noted.	Effective July 1 <sup>st</sup> , 2014, all contracts, other than purchase orders issued in the ordinary course of business, will require the Highway Commissioner's signature prior to releasing said contracts to the supplier. Where the HD staff has been instrumental in the contract content, that staff member will approve the contract prior to final approval of the Highway Commissioner. Also, effective July 1 <sup>st</sup> , 2014, all award letters will be signed by the Highway Commissioner.	Internal Audit reviewed the one (1) contract signed after 07/01/14 and determined that it included the Highway Commissioner's signature. Based on corrective actions taken and follow-up testing performed, issue considered closed.	Closed

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Attachment A

Brown County Board of Supervisors  
Internal Audit  
Purchasing Function Audit - Highway Department  
Report Summary

Source	Issue	Recommendation	Responsible Area	Management Response (06/30/14)	Management Response (10/08/14)	Management Response (11/25/14)	Follow-Up Performed	Next Follow-Up Date
Purchasing Function Audit - Highway Department	Paid invoices were not supported by a properly approved purchase order	Highway management should enforce procedures in place which require purchases over \$1,000 to be supported by a properly approved purchase order. By complying with this requirement, management ensures that purchases are properly authorized and Administrative procedures followed. This practice also enables the system to perform a three-way match between the purchase order, invoice and the goods/services received into the system.	Highway Department	The practice of using a purchase order for bid awards is an improvement and we agree with your recommendation.	This item was accepted when noted	Effective July 1, 2014, the Public Works Department will require a purchase order, or a purchase order equivalent, to substantiate all purchases issued through the Public Works Department. This will include bid awards, but will exclude P-Card transactions. Purchase order equivalents include, but are not limited to, blanket order releases identified with a control number or a blanket purchase order number, signature and date verifying purchase by the authorizing issuer signifying that the transaction is appropriate, and intra-governmental transactions.	Internal Audit randomly selected 14 paid invoices occurring between 07/01/14 through 12/15/14 for detail testing. Based on testing performed, 13 invoices were support by a purchase order and one invoice was approved by the Highway Commissioner (i.e., Right of Way). <b>Based on corrective actions taken and follow-up testing performed, issue considered closed.</b>	Closed
Purchasing Function Audit - Highway Department	A high percentage of purchase orders created were voided	Management (Highway and Purchasing) should review and recognize the purchasing activities unique to the Highway Department. Subsequent development and implementation of procedures that satisfy vendor requirements while maintaining purchasing standards and operating efficiencies should be created. An increased understanding of the system capabilities and the training needed to achieve this awareness should also be part of this process.	Highway Department	We agree with Finding #6 and recommend that those departments responsible for LOGOS modify it to accommodate the needs of the Department.	The process currently used was done so with input from purchasing and finance. Highway will work with the two other departments to improve this process	Issuing blanket purchase orders appears to have dramatically reduced the need to void purchase orders. The HD will continue to work with Technology Services, Purchasing and Administration to monitor the voided purchase orders and assess the percentage of voided purchase orders in relationship to total purchase orders.	Internal Audit generated a report of purchase orders voided in 2014; a total of 10 voided purchase orders were identified. In comparison, the number of voided purchase orders identified in 2013 was 287. Based on corrective actions taken and follow-up testing performed, issue considered closed.	Closed
Purchasing Function Audit - Highway Department	The handling of certain projects was not uniformly accepted	Management (Highway and Purchasing) should continue to seek clarification from Corporation Counsel as to the correct interpretation of the state's definition of a public work project. Documentation to support clarification should be retained and referenced when appropriate	Highway Department	Finding was based on a misinterpretation of State Statute and did not include any evidence of the Department violating state statute or county ordinance.	The finding of Corporation Counsel will be adhered to moving forward.	Effective July 1, 2014, all building projects for structures and facilities in the HD will be reviewed and administered in conjunction with State Statute 66.050(1)(6). Competitive bidding may be required in certain situations. Review for compliance with State Statutes should take place on all PWPs. All projects specifically related to highway construction and associated structures, permanent or temporary, are exempt from the PWP definition pursuant to State Statute 66.050(1)(6). Also, in those situations where the HD does some or all of the construction, competitive bidding may be required for those construction elements purchased for the project. Each situation must be reviewed separately.	A meeting to discuss the requirements associated with public work projects was held between Julieann Rueter, Troy Stremsbach, Chad Weininger and Paul VanNola. As a result, projects will continue to be reviewed for assurances that compliance is being maintained when applicable. Public works projects are addressed in the Code of Ordinances and Administrative Policy A-5. Based on corrective action taken, issue considered closed.	Closed

Attachment A

Brown County Board of Supervisors  
Internal Audit  
Purchasing Function Audit - Highway Department  
Report Summary

Source	Issue	Recommendation	Responsible Area	Management Response (06/30/14)	Management Response (10/06/14)	Management Response (11/25/14)	Follow-Up Performed	Next Follow-Up Date
Purchasing Function Audit - Highway Department	Documentation to support proposal receipt was not retained	Management (Highway and Purchasing) should strengthen existing controls by retaining the envelopes that support receipt for each vendor submission received (date and time stamping). By implementing this control, management ensures that any potential dispute over receipt timing is verifiable.	Highway Department	You reviewed 100% of 2 years bidding documents and came up with the one unique circumstance as noted in Finding #2. Typically the envelopes, which have the date and time stamp on them, are not retained because bids received after the noted date and time are not accepted. Finding #7 did not include any evidence of employee misconduct, poor judgment, or detriment to the County and there were no vendor complaints in regard to this practice. Envelopes with the date/time stamp will be retained in the future as a best practices recommendation.	This item was accepted when noted.	In those situations where a formal "Request for Quote" is sought from vendors for equipment, service and/or material pursuant to a sealed or closed bid, the Highway Department will incorporate the following practices: All bids received will be date-stamped on the envelope (hand-stamped or date-stamped). The account contained the bid will be date-stamped. The recording secretary will receive all documents as part of the permanent record, including the envelopes, and retain pursuant to the record retention policy.	Internal Audit reviewed the one (1) bid contract conducted after 07/01/14 and determined that the file included date stamped envelopes received. Based on corrective actions taken and follow-up testing performed, issue considered closed.	Closed

**Brown County Board of Supervisors  
Internal Audit  
Audit Follow-Up (External)  
As of December 31, 2014**

Source	Area	Finding	Recommendation	Management Response	Follow-Up Performed	Targeted Completion Date:
Federal Awards and State Financial Assistance Report (12/31/13)	Community Programs	2013-01: Reporting - Reconciling and Review Processes	We (Schenck) recommend the Department continue to enhance its financial reporting process and add additional general ledger accounts to minimize manual spreadsheets allocating certain costs, like agency, management, support and overhead costs, to specific grant lines. We also recommend the County prepare a final reconciliation, after all claims were submitted, to ensure final adjustments to the County's general ledger are appropriately reported.	Management has improved the financial reporting process to minimize human error by using the general ledger to generate all claim data. Management has developed checklists and utilizes re-occurring journal entries to improve month-end and year-end reporting. Management will continue to work-on documenting financial reporting processes and will develop a procedure manual that can be used to train new staff. <b>12/15/14 Update:</b> Additional general ledger accounts have been added. A month-end reconciliation report is being developed and is expected to be completed by 12/31/14. In addition, new fiscal software will be implemented in 2015 and a procedural manual developed in conjunction with this implementation. Anticipated completion date is 12/31/15.	<b>12/15/14 Update:</b> A copy of the month-end reconciliation report was reviewed. Additional follow-up is needed to determine if software implementation and procedural manual development occurs in 2015.	12/31/15
Management Communications (12/31/12)	Community Programs	Status of Prior Year Comment - Financial Reporting and Month and Year-end Closing Procedures	We (Schenck) have reported during prior year audits that month and year end closing procedures take a significant amount of time due to the systems and procedures currently in place. While this is not usual due to the size of the department and the complexity of its grant reporting requirements, it is imperative that the majority of the year end closing activities occur by mid-March. Our current year audit noted instances where various year-end accounts had not been reconciled resulting in audit adjustments completed after final grant expenditure reports were submitted, contributing to single audit findings on federal and state programs. Because of audit findings noted the County will be considered a high risk auditee for its management of federal and state awards programs in future years until the appropriate improvements can be made to its systems. In the past, we (Schenck) recommended the Community Programs department, as part of the County's new accounting system implementation, review their month and year-end closing procedures to determine if additional operating efficiencies through automation or integration with the new system could improve the timeliness of closing procedures and financial projections. The new accounting system was installed in 2009, but few changes were made to improve the department's closing procedures. We have also recommended a month end checklist of closing procedures be developed, as discussed in the next comment. We (Schenck) therefore continue to recommend the County review the current procedures and consider making changes that will create efficiencies and allow for a more timely closing process.	Management will review the current procedures and will make changes to allow for a more timely year-end closing. Turnover of key fiscal personnel created a void in year-end closing duties. To increase the accuracy of reporting, a checklist of closing procedures has been created and will be updated along with improvements in the closing process. Targeted implementation date: 12/31/13. <b>12/02/13 Update:</b> We continue to experience turnover of staff and a key open position (Finance Supervisor). We are currently working on developing reporting from the general ledger which will reduce errors. We have developed a month-end checklist and will develop a year-end checklist. Implementation completion will be expected at the end of 2014. <b>03/07/14 Interim Update:</b> A year-end checklist is being developed in conjunction with the year-end process. Staff turnover in key positions continues to be an issue (Accountant Supervisor). Targeted completion date: 12/31/14. <b>12/15/14 Update:</b> Key journal entries have been entered into the financial accounting system as recurring entries. A checklist and monthly closing procedures have been developed. Targeted completion date: 12/31/14.	<b>12/15/14 Update:</b> Month-end closing procedures and month-end checklists were reviewed. Additional follow-up is needed to ensure that year-end activities are completed by mid-March.	03/31/15

Brown County Board of Supervisors  
Internal Audit  
Audit Follow-Up (External)  
As of December 31, 2014

Source	Area	Finding	Recommendation	Management Response	Follow-Up Performed	Targeted Completion Date:
Management Communications (12/31/12)	Community Programs	Status of Prior Year Comment - Financial Reporting Procedures	Community Programs month and year-end financial reporting is a complex system of general ledger reconciliations, supporting spreadsheets and detailed cost allocations maintained in multiple excel spreadsheets designed to accumulate expenditures and revenue offsets to properly report financial activities to the State of Wisconsin or other grantors. Because of the size of the department, many employees are involved in these processes and, at times, adequate review and approval does not exist or not clearly documented. Currently, no month or year-end checklist of closing procedures exists which details each financial employee's involvement, responsibilities, and related time frames to complete tasks. We (Scherck) recommend the Community Programs department develop a financial reporting checklist to identify steps in closing and reporting the department's transactions to grantor agencies. This checklist would identify individual employee responsibilities, including who is responsible to review and approve each step. This checklist should also be supplemented with written procedures and identification of key back-up employees to ensure adequate cross-training exists to complete the procedures. This documentation could be beneficial to train new employees or ensure financial reporting steps are appropriately adjusted when changes occur to department operations and programs. In addition, as part of the development of this checklist, the department should evaluate opportunities to increase efficiency through increased utilization of the general ledger computer system and redesign of the current spreadsheets.	A checklist of reporting requirements will be developed to help ensure the accuracy of financial reporting. Spreadsheets used in the reporting process will be audited, reviewed, simplified, and consolidated to foster a more efficient reporting process. In addition, a review of the accuracy of data transferred from the County ERP system into reporting spreadsheets will be performed. Targeted implementation date: 12/31/13. 12/02/13 Update: Several spreadsheets have been developed to support grant claims as follows: 1) Child Care Claims 2) WHEAP Claims. A monthly checklist has been developed to aid in reporting claims data. In addition, over 100 general ledger accounts have been added to foster more accurate reporting from the general ledger. We are in the process of developing a month-end reconciliation spreadsheet that will replace the prior spreadsheet that was inaccurate. Full completion of this step will be expected at the end 2014. 03/07/14 Interim Update: Progress continues to be made on the development of a month-end reconciliation spreadsheet and year-end checklist. 12/15/14 Update: A reconciliation report is being developed and is expected to be completed by 12/31/14. Targeted completion date: 12/31/14.	12/15/14 Update: Month-end closing procedures and month-end checklists were reviewed. Additional follow-up is needed to ensure that year-end activities are completed by mid-March.	03/31/15

**Brown County Board of Supervisors  
Internal Audit  
Audit Follow-Up (External)  
As of December 31, 2014**

Source	Area	Finding	Recommendation	Management Response	Follow-Up Performed	Targeted Completion Date:
Management Communications (12/31/12)	Community Programs	Policies and Procedures Manual	<p>Community Programs has experienced the departure of several key fiscal employees during the past few years. The loss of these key employees has been complicated by a lack of internal documentation of the related processes and procedures and a lack of other employees trained to fill in for the key employees in cases of absence. Many of the findings noted in the County's single audit report can be traced either directly or indirectly to a lack of contingency and transition planning for these key positions. Having complete internal documentation of existing processes and procedures is a vital part of a successful transition to a new employee, especially when the change is unplanned. Cross training employees so multiple employee can complete essential procedures is a fundamental risk-management tool that will help avoid a crisis when a key employee departs. Cross training is especially crucial for positions that are highly involved in the processes and procedures conducted on the County's software systems, as it is not always possible to hire an experienced replacement for these positions. To enhance controls and ensure future turnover does not impact completion of key financial reporting by the department, we recommend (Schenck) the department consider documenting all procedures performed by County and department personnel related to all financial reporting processes. Including an explanation of how all the information is integrated with the County's financial system and related due dates. In our opinion, an updated, comprehensive manual would serve the department as follows: coordinate financial management processes among County and department staff, establish responsibility at all levels of management and provide necessary authority and controls to permit discharge of those responsibilities. We (Schenck) recommend that the Department prioritize the documentation of the processes and procedures performed by key fiscal employees. We also recommend the Department instruct multiple employees on how to complete these processes and procedures, especially for those positions that have a high-level of usage of the internally-developed software systems. Both these items will require the County and its departments to allocate the necessary resources to obtain an adequate number of employees to fill the Community Programs Department's fiscal needs in a timely manner.</p>	<p>A procedure manual will be developed for fiscal operations including financial reporting which will be an ongoing initiative. Where possible, interfaces will be developed and reports written within the County EMR system to ensure data integrity. In addition, fiscal staff will be cross-training across Community Programs and Community Treatment Center fiscal operations.</p> <p><b>12/02/13 Update:</b> This task will take more than a year to complete and will be an on-going effort. The BCHSD is budgeted to replace its existing service authorization system and accounts payable system. An updated financial process for all of HS will be completed after implementation of the new system. Target date for implementation is the end of 2015.</p> <p><b>03/07/14 Update:</b> Management continues to evaluate the best way to document procedures and cross train employees. Establishing potential milestones have been mentioned to ensure progress as well as utilizing external resources.</p> <p><b>12/15/14 Update:</b> New fiscal software will be implemented in 2015 and a procedural manual developed in conjunction with this implementation. Targeted completion date: 12/31/15.</p>	<p><b>12/15/14 Update:</b> A copy of the month-end reconciliation report was reviewed. Additional follow-up is needed to determine if software implementation and procedural manual development occurs in 2015.</p>	12/31/15
Management Communications (12/31/12)	Community Programs	High Risk Audit Status	<p>Because of the numerous audit entries and other findings reported in the County's single audit report, the County will be considered a high risk auditee for 2013. This determination has the following impact on the County and the County's audit: at least 50% (compared to 25% of a low-risk auditee) of the programs will need to be tested as major, increasing both audit and staff time in completing the additional procedures. Increased federal or state scrutiny of department programs. We (Schenck) recommend the County review and implement recommendations previously described above.</p>	See Management Response above.		12/31/15

Brown County Board of Supervisors  
Internal Audit  
Audit Follow-Up (External)  
As of December 31, 2014

Source	Area	Finding	Recommendation	Management Response	Follow-Up Performed	Targeted Completion Date:
Federal Awards and State Financial Assistance Report (12/31/12)	Community Programs	2012-01: Reporting - Reconciling and Review Processes	We (Schenck) recommend the Department redesign their expenditure reconciliation process to include all general ledger accounts and all reported grant program expenditure amounts and to minimize the required amount of manual data entry. We also advise the Department to consider modifying their general ledger to more closely align with current grant programs and to complete necessary adjustments between programs within their general ledger. We also recommend the Department develop a meaningful review and approval process for all expenditure reports and the related reconciliation in order to prevent reporting errors.	Department fiscal staff will redesign the expenditure reconciliation spreadsheet to minimize manual entry and to include all of the general ledger accounts. In addition, an approval and review process will be developed to ensure reporting accuracy. <u>12/02/13 Update:</u> More than 100 general ledger accounts have been added to foster claim reporting from the general ledger. Reconciliation to the general ledger will require a new spreadsheet to be developed. This is targeted to be completed by 03/31/14. <u>03/07/14 Update:</u> General ledger accounts have been added and claims are now being generated from the general ledger. G/L data is now being downloaded and compiled programmatically which has eliminated the need for manual key punch of data into a spreadsheet. This increases the accuracy of claims submitted as well as providing for easy reconciliation to the G/L. Tasks have been completed outcome dependent on audit results. <u>09/15/14 Update:</u> We continue to further enhance the reporting process. We will be adding Overhead accounts to the general ledger in an effort to eliminate several sub-schedules and reduce the risk of reporting errors. We also will be working with Schenck to develop a monthly reconciliation report. <u>12/15/14 Update:</u> We are working to re-design the overhead allocation worksheet and create a month-end reconciliation worksheet. Targeted completion date: 12/31/14.	<u>12/15/14 Update:</u> A copy of the worksheet to reconcile claims to the general ledger was reviewed. Additional follow-up is needed to ensure that year-end closing activities are completed by mid-March.	03/31/15
Federal Awards and State Financial Assistance Report (12/31/12)	Community Programs	2012-04: Reporting - Duplicated Costs	We (Schenck) recommend the Department follow the recommendation in Finding 2012-01.	Department fiscal staff will redesign the expenditure reconciliation spreadsheet to minimize manual entry and to include all of the general ledger accounts. In addition, an approval and review process will be developed to ensure reporting accuracy. <u>12/02/13 Update:</u> We have developed a general ledger download process that will reduce errors. The download process has been developed; new general ledger accounts have been added in December 2013. Claims data will now be reported from the general ledger rather than estimates made by the accountants. This will be completed by 03/31/14. <u>03/07/14 Update:</u> General ledger accounts have been added and claims are now being generated from the general ledger. G/L data is now being downloaded and compiled programmatically which has eliminated the need for manual key punch of data into a spreadsheet. This increases the accuracy of claims submitted as well as providing for easy reconciliation to the G/L. Tasks have been completed outcome dependent on audit results. <u>09/15/14 Update:</u> We continue to further enhance the reporting process. We will be adding Overhead accounts to the general ledger in an effort to eliminate several sub-schedules and reduce the risk of reporting errors. We also will be working with Schenck to develop a monthly reconciliation report. <u>12/15/14 Update:</u> We are working to re-design the reporting and reconciling process. Worksheets will be developed to allocate overhead and reconcile claims to the general ledger. Targeted completion date: 12/31/14.	<u>12/15/14 Update:</u> A copy of the worksheet to reconcile claims to the general ledger was reviewed. Additional follow-up is needed to determine if year-end closing activities are completed by mid-March.	03/31/15



Brown County Board of Supervisors  
Internal Audit  
Audit Follow-Up (External)  
As of December 31, 2014

Source	Area	Finding	Recommendation	Management Response	Follow-Up Performed	Targeted Completion Date:
Federal Awards and State Financial Assistance Report (12/31/12)	Community Programs	2012-05: Reporting - Duplicated Costs	We (Schenck) recommend the Department follow the recommendation in Finding 2012-01.	<p>Department fiscal staff will redesign the expenditure reconciliation spreadsheet to minimize manual entry and to include all of the general ledger accounts. In addition, an approval and review process will be developed to ensure reporting accuracy. <b>12/02/13 Update:</b> This will be completed by 03/31/14. <b>03/07/14 Update:</b> 03/07/14 Update: General ledger accounts have been added and claims are now being generated from the general ledger. G/L data is now being downloaded and compiled programmatically which has eliminated the need for manual key punch of data into a spreadsheet. This increases the accuracy of claims submitted as well as providing for easy reconciliation to the G/L. Tasks have been completed outcome dependent on audit results.</p> <p><b>09/15/14 Update:</b> We continue to further enhance the reporting process. We will be adding Overhead accounts to the general ledger in an effort to eliminate several sub-schedules and reduce the risk of reporting errors. We also will be working with Schenck to develop a monthly reconciliation report. <b>12/15/14 Update:</b> We are working to re-design the reporting and reconciling process. Worksheets will be developed to allocate overhead and reconcile claims to the general ledger. Targeted completion date: 12/31/14.</p>	<b>12/15/14 Update:</b> A copy of the worksheet to reconcile claims to the general ledger was reviewed. Additional follow-up is needed to determine if year-end closing activities are completed by mid-March.	03/31/15

**Brown County Board of Supervisors**  
**Internal Audit**  
**Audit Follow-Up (Internal)**  
**12/31/14**

Source	Issue	Recommendation	Responsible Area	Management Response	Updated Management Response / Follow-Up Performed	Next Follow-Up Date
Monetary Receipts, Disbursements and Deposits Audit - Neville Public Museum	Adequate segregation of duties was not maintained over photo revenue. In addition, an unsecured cash box was held by the Curator of Collections.	<p>Management should consider eliminating the collection of photo revenue by the Curator of Collections; including the elimination of the cash box under this individual's control. To accomplish this task, management should consider developing and implementing procedures which prohibit the Curator of Collections from receiving photo revenue directly from the customer or through the mail. Collection activities could be re-assigned and processed through the Admissions desk, which currently handles and processes customer pick-up requests. The Clerk/Typist II could also provide the Curator of Collections with a list of items received in the mail. By implementing this control, management would reduce the Curator of Collections ability to control photo sales from beginning to end. If implementation of this control is not feasible, management should develop and utilize request forms that contain control numbers that can be tracked and used to verify photo revenue.</p> <p>Management should also ensure that funds within the cash box and collected through photo sales are kept in a secured location (i.e., locked filing cabinet or safe). Management should also consider eliminating the practice of forwarding photo revenue to the Curator of Collections received through the mail and replacing this with a list of revenue collected. This would reduce the amount of funds handled by the Curator of Collections and promote timelier photo revenue processing/depositing.</p>	Museum	<p>The Interim Director and Curator of Collections will create a form to track requests, the issuance of invoices and the collection and recording of payments (e.g., in-person requests, requests by e-mail and requests by mail). The Interim Director and Curator of Collections will also pursue the collection of fees by the Guest Service staff via Guest Service Coordinator upon pick-up of images at the Museum. In addition, the Curator of Collections no longer has direct access to the cash box, which has been moved to a secured location.</p>	<p><b>06-03-14 Update:</b> Photo sales are being tracked via the NPM Photo Sales - Money Received Form. The collection of photo sales at the Admissions desk (Guest Services) is still being developed with an anticipated completion date of 09/01/14. <b>09/04/14 Update:</b> Checks and credit card payments that cannot be processed thru Altru will be directed to and processed by the Office Manager. In the 4th quarter, the Director will work on entry of 2015 fee structure into Altru. <b>12/09/14 Update:</b> A custom fee option has been added to the system (Altru). All checks and credit card payments for photo sales are processed through Altru. In addition, system reports were forwarded to Internal Audit to support corrective action taken. Issue considered closed.</p>	Closed

**Brown County Board of Supervisors  
Internal Audit  
Audit Follow-Up (Internal)  
12/31/14**

Source	Issue	Recommendation	Responsible Area	Management Response	Updated Management Response / Follow-Up Performed	Next Follow-Up Date
Review of Reported Incident Involving Missing Funds - UW Extension	Deposits were not consistent with policy requirements.	Management should develop and implement procedures which ensure that minimum weekly deposit requirements are adhered to. To satisfy this requirement management should consult with other departments located within the UW-Extension building, who are also responsible for making weekly deposits, and implement a schedule which coordinates and consolidates deposit activities (trips to the Treasurer's office). By implementing this practice and coordinating and consolidating trips to the Treasurer's office management would reduce the amount of excess funds kept on-site and reduce personnel time needed for weekly deposits for each department.	UW - Extension	Steps have been taken to increase deposits and consolidated trips to the Treasurer's office. (Note: Management is requesting a Variance Request from Administrative Policy A-10, which requires at a minimum, weekly deposits. Internal Audit has agreed to review this matter with management and will grant a Variance Request, if appropriate.)	Deposits are being made on a bi-weekly basis. (Note: Management is requesting a Variance Request from Administrative Policy A-10, which requires at a minimum, weekly deposits. Internal Audit has agreed to review this matter with management and will grant a Variance Request, if appropriate.) <b>03/27/14 Update:</b> Management is in the process of completing the Variance Request Form. Upon review by the Internal Auditor and the Director of Administration, a determination will be made to grant or deny this request. <b>06/30/14 Update:</b> Variance Request Form not yet completed. Extension granted. <b>09/30/14 Update:</b> Attempts to meet with management to resolve this issue have been unsuccessful. Targeted completion date extended: 12/31/14 <b>11/14/14 Update:</b> The department is utilizing the Logos Revenue Collections Program and is currently entering all receipts into logos on a weekly basis. As part of this process, deposits are prepared and delivered to the Treasurer's office on a weekly basis. In the future, deposits will be picked up by courier and delivered to the Treasurer's office. Based on corrective action taken issue considered closed.	Closed

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**Brown County Board of Supervisors  
Internal Audit  
Audit Follow-Up (Internal)  
12/31/14**

Source	Issue	Recommendation	Responsible Area	Management Response	Updated Management Response / Follow-Up Performed	Next Follow-Up Date
Purchasing Function Audit - Highway Department	The Highway Department lacks a formal Purchasing Policy. In addition, written purchasing procedures were not in place.	Highway management should develop and implement a Purchasing Policy that reflects and supports the purchasing activities within the department. This policy should also ensure that adherence to state statutes, Brown County's Code of Ordinances and management's intentions is maintained. Policy approval should also be obtained from the appropriate committee (County Board and/or Subcommittee) and the Highway Commissioner. Highway management should also strengthen existing controls by enhancing the written procedures currently in place. If appropriate, such procedures should be incorporated into the written Purchasing Policy.	Highway Department	We agree; the Department follows State Statutes and the County's ordinances in regards to purchasing. The Department's formal purchasing procedure is to continue following Chapter 83 of State Statutes. We agree that procedures could be more formally documented and as priorities and resources permit, the Department will make an effort to formalize procedures.	The Highway Division (HD) will formalize its purchasing procedures to address internal controls, LEAN efficiencies and compliance with State Statutes. This will cover use of purchase orders, contract authorizations, vendor qualifications and "public work" purchases. The HD will outline current procedures, document those procedures, and identify weaknesses. Each procedure will be formalized and maintained in a manual including a procedure to add or modify the manual. All procedures will assure state compliance. The County's Purchasing Policy will be utilized as a starting point in the development of a Highway Purchasing Policy. This review will take place during the first quarter of 2015 with finalization anticipated by 09/30/15. To determine progress, Internal Audit will follow-up and report on any advancement of this policy as of 03/31/15.	03/31/15
Purchasing Function Audit - Highway Department	Changes to proposals were not adequately documented.	Highway management should strengthen existing internal controls by developing and implementing procedures which require documentation to be available to support all changes to the original proposal and for any potential Open Records Request made. This documentation should also include how changes were communicated to all potential vendors.	Highway Department	In the case cited by you (receiving a bid for material), a unique circumstance occurred that was clearly communicated to all bidders. The change was made in the interest of fairness to the bidders and for the County's best interest in securing more than one bid for an item of work. There was adequate information available to protect the County interest. The Department does document each bid project. We disagree with Finding.	In those situations where a formal "Request for Quote" is sought from vendors for equipment, service and/or material pursuant to a sealed or closed bid, the HD will incorporate the following practice. Should the "Request for Quote" be modified during the opening, all modifications will be documented and acknowledged by all parties present. If a bidder is not represented at the bid opening, that bidder will need to be contacted in regard to the modifications and a formal acknowledgment of said modifications will be required. Modifications and acknowledgements thereof will be maintained by the recording secretary as part of the permanent record, pursuant to the record retention policy. Per discussion with management, no bid modifications have occurred to date. However, based on corrective actions taken issue considered closed.	Closed

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**Brown County Board of Supervisors  
Internal Audit  
Audit Follow-Up (Internal)  
12/31/14**

Source	Issue	Recommendation	Responsible Area	Management Response	Updated Management Response / Follow-Up Performed	Next Follow-Up Date
Purchasing Function Audit - Highway Department	Contracts and award letters were executed by individuals other than the Highway Commissioner.	Highway management should develop and implement procedures which ensure that all Highway Department contracts and/or award letters are signed (authorized) by the Highway Commissioner. If management determines that this practice is assignable under state statutes and appropriate to ensure efficient business operations, management should formally document this designation. This documentation should include written communication which clearly conveys the Highway Commissioners intentions, including: state statute(s) permitting assignment, individuals designated (by job title) and establishing authorization levels or limits.	Highway Department	Finding lacks a clear understanding of the functions of the Department, statutory authority of the Department, and evidence no employee misconduct, poor judgment, or detriment to the County.	Effective July 1 <sup>st</sup> , 2014, all contracts other than purchase orders issued in the ordinary course of business, will require the Highway Commissioner's signature prior to releasing said contracts to the supplier. Where the HD staff has been instrumental in the contract content, that staff member will approve the contract prior to final approval of the Highway Commissioner. Also, effective July 1 <sup>st</sup> , 2014, all award letters will be signed by the Highway Commissioner. Internal Audit reviewed the one (1) contract signed after 07/01/14 and determined that it included the Highway Commissioners signature. Based on corrective actions taken and follow-up testing performed, issue considered closed.	Closed
Purchasing Function Audit - Highway Department	Paid invoices were not supported by a properly approved purchase order.	Highway management should enforce procedures in place which require purchases over \$1,000 to be supported by a properly approved purchase order. By complying with this requirement, management ensures that purchases are properly authorized and Administrative procedures followed. This practice also enables the system to perform a three-way match between the purchase order, invoice and the goods/services receipted into the system.	Highway Department	The practice of using a purchase order for bid awards is an improvement and we agree with your recommendation.	Effective July 1, 2014, the Public Works Department will require a purchase order, or a purchase order equivalent, to substantiate all purchases issued through the Public Works Department. This will include bid awards, but will exclude P-Card transactions. Purchase order equivalents include, but are not limited to, blanket order releases identified with a control number or a blanket purchase order number, signature and date verifying purchase by the authorizing issuer signifying that the transaction is appropriate, and intra-governmental transactions. Internal Audit randomly selected 14 paid invoices occurring between 07/01/14 through 12/15/14 for detail testing. Based on testing performed, 13 invoices were support by a purchase order and one invoice was approved by the Highway Commissioner (i.e., Right of Way). Based on corrective actions taken and follow-up testing performed, issue considered closed.	Closed

**Brown County Board of Supervisors**  
**Internal Audit**  
**Audit Follow-Up (Internal)**  
**12/31/14**

Source	Issue	Recommendation	Responsible Area	Management Response	Updated Management Response / Follow-Up Performed	Next Follow-Up Date
Purchasing Function Audit - Highway Department	A high percentage of purchase orders created were voided.	Management (Highway and Purchasing) should review and recognize the purchasing activities unique to the Highway Department. Subsequent development and implementation of procedures that satisfy vendor requirements while maintaining purchasing standards and operating efficiencies should be created. An increased understanding of the system capabilities and the training needed to achieve this awareness should also be part of this process.	Highway Department	We agree with Finding #5 and recommend that those departments responsible for LOGOS modify it to accommodate the needs of the Department.	Issuing blanket purchase orders appears to have dramatically reduced the need to void purchase orders. The HD will continue to work with Technology Services, Purchasing and Administration to monitor the progress being made and assessing the percentage of voided purchase orders in relationship to total purchase orders. Internal Audit generated a report of purchase orders voided in 2014; a total of 10 voided purchase orders were identified. In comparison, the number of voided purchase orders identified in 2013 was 287. Based on corrective actions taken and follow-up testing performed, issue considered closed.	Closed
Purchasing Function Audit - Highway Department	A high percentage of purchase orders created were voided.	Management (Highway and Purchasing) should review and recognize the purchasing activities unique to the Highway Department. Subsequent development and implementation of procedures that satisfy vendor requirements while maintaining purchasing standards and operating efficiencies should be created. An increased understanding of the system capabilities and the training needed to achieve this awareness should also be part of this process.	Purchasing	Management agrees with the recommendation. Purchasing will shadow the Highway Department purchase order enterer to better understand the unique situations faced by the Highway Department. The Purchasing Department will propose potential solutions and discuss which solution might be the most beneficial in terms of efficiency, effectiveness and ease of implementation. Purchasing and Accounts Payable will provide hands on Logos training so all employees involved with the purchasing process at the Highway Department understand the flow of information, the controls built into the system, their role and its impact and the implications of not using the system appropriately. Targeted Implementation Date: Third quarter 2014.	On October 29, 2014, a training meeting was held between Purchasing, Accounts Payable and Highway. The purpose of this meeting was to provide hands on Logos training. A request for feedback was also sent out on 12/02/14 to those who attended the meeting for ideas on how to simplify the process and what enhancements are needed to satisfy department needs. Internal Audit also generated a report of purchase orders voided in 2014; a total of 10 voided purchase orders were identified. In comparison, the number of purchase orders voided in 2013 was 287. Based on corrective actions taken and follow-up testing performed, issue considered closed.	Closed

**Brown County Board of Supervisors**  
**Internal Audit**  
**Audit Follow-Up (Internal)**  
**12/31/14**

Source	Issue	Recommendation	Responsible Area	Management Response	Updated Management Response / Follow-Up Performed	Next Follow-Up Date
Purchasing Function Audit - Highway Department	The handling of certain projects was not uniformly accepted.	Management (Highway and Purchasing) should continue to seek clarification from Corporation Counsel as to the correct interpretation of the state's definition of a public work project. Documentation to support clarification should be retained and referenced when appropriate.	Highway Department	Finding was based on a misinterpretation of State Statute and did not include any evidence of the Department violating state statute or county ordinance.	Effective July, 1, 2014, all building projects for structures and facilities in the HD will be reviewed and administered in conjunction with State Statute 66.0901(6). Competitive bidding may be required in certain situations. Review for compliance with State Statutes should take place on all PWP's. All projects specifically related to highway construction and associated structures, permanent or temporary, are exempt from the PWP definition, pursuant to State Statute 66.0901(6). Also, in those situations where the HD does some or all of the construction, competitive bidding may be required for those construction elements purchased for the project. Each situation must be reviewed separately. In addition, a meeting to discuss the requirements associated with public works projects was held between Juliana Ruenzel, Troy Streckenbach, Chad Weininger and Paul VanNole. As a result, projects will continue to be reviewed for assurances that compliance is being maintained when applicable. Public works projects are addressed in the Code of Ordinances and Administrative Policy A-5. Based on corrective action taken, issue considered closed.	Closed
Purchasing Function Audit - Highway Department	The handling of certain projects was not uniformly accepted.	Management (Highway and Purchasing) should continue to seek clarification from Corporation Counsel as to the correct interpretation of the state's definition of a public work project. Documentation to support clarification should be retained and referenced when appropriate.	Purchasing	Management agrees with the recommendation. Corporation Counsel has opined that public works projects defined as any "construction, repair, remodeling or improvement of any public work, building or furnishing of supplies or materials of any kind where the estimated cost will exceed \$5,000" of any building including any occupied by Highway or Facilities personnel must follow the public works statute with proper legal posting(s) and request for bids (RFB) solicitation. If one or more trades and dollar thresholds are met prevailing wage laws apply. There is a difference between a Highway Commissioner's authority under the title of Highway Commissioner and that of Facility Manager working with public works projects. This distinction is important. A meeting will be scheduled in July 2014 to discuss with Paul VanNole and Juliana Ruenzel.	A meeting to discuss the requirements associated with public works projects was held between Juliana Ruenzel, Troy Streckenbach, Chad Weininger and Paul VanNole. As a result, projects will continue to be reviewed for assurances that compliance is being maintained when applicable. Public works projects are addressed in the Code of Ordinances and Administrative Policy A-5. Based on corrective action taken, issue considered closed.	Closed

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**Brown County Board of Supervisors**  
**Internal Audit**  
**Audit Follow-Up (Internal)**  
**12/31/14**

Source	Issue	Recommendation	Responsible Area	Management Response	Updated Management Response / Follow-Up Performed	Next Follow-Up Date
Purchasing Function Audit - Highway Department	Documentation to support proposal receipt was not retained.	Management (Highway and Purchasing) should strengthen existing controls by retaining the envelopes that support receipt for each vendor submission received (date and time stamping). By implementing this control, management ensures that any potential dispute over receipt timing is verifiable.	Highway Department	You reviewed 100% of 2 years bidding documents and came up with the one unique circumstance as noted in Finding #2. Typically the envelopes, which have the date and time stamp on them, are not retained because bids received after the noted date and time are not accepted. Finding #7 did not include any evidence of employee misconduct, poor judgment, or detriment to the County and there were no vendor complaints in regard to this practice. Envelopes with the date/time stamp will be retained in the future as a best practices recommendation.	In those situations where a formal "Request for Quote" is sought from vendors for equipment, service and/or material pursuant to a sealed or closed bid, the HD will incorporate the following practice. All bids received will be date-stamped on the envelope that encloses that bid. Once opened, each document contained therein will be date-stamped. The recording secretary will receive all documents as part of the permanent record, including the envelope, and retain pursuant to the record retention policy. Internal Audit reviewed the one (1) bid contract conducted after 07/01/14 and determined that the file included date stamped envelopes received. Based on corrective actions taken and follow-up testing performed, issue considered closed.	Closed
Purchasing Function Audit - Highway Department	Documentation to support proposal receipt was not retained.	Management (Highway and Purchasing) should strengthen existing controls by retaining the envelopes that support receipt for each vendor submission received (date and time stamping). By implementing this control, management ensures that any potential dispute over receipt timing is verifiable.	Purchasing	Management agrees with the recommendation. Purchasing electronically files responses received through request for bids, request for quotes and request for proposals. The time stamped envelope will be scanned and made a part of the electronic project file. Targeted Implementation Date: Immediately	Time stamped envelopes are scanned and electronically filed with the project documentation. Based on corrective action taken, issue considered closed.	Closed
Monetary Receipts, Disbursements and Deposits Audit - Library	Discrepancies were noted among the various published sources pertaining to room rental fees(charges). In addition, room rental categories were not clearly defined. The Library's room rental policy was also determined to be out dated.	Management should ensure that room rental fees(charges, which have been authorized by the Library Board, are communicated and properly published within the annual budget. Management should also consider defining room rental categories to enhance compliance and maximize room rental revenue. Management should also review and update the Meeting Rooms and Surrounding Grounds Use Policy to ensure accuracy.	Library	Management agrees with recommendation and has already forwarded the corrected room rental charges to be included in the 2015 Budget Book. We are reviewing the times meeting rooms are used to develop a minimum and maximum hours of use to define half-day and full-day. These will be forwarded to the Library Board to include in their Meeting Room policy. Targeted implementation date: October 16, 2014	The Library Board adopted the changes to the Meeting Rooms and Surrounding Grounds Use Policy on October 16, 2014. Corrected rates and fees were included in the 2015 budget book. Changes verified by Internal Audit on 12/03/14. Based on corrective action taken issue considered closed.	Closed
Monetary Receipts, Disbursements and Deposits Audit - Library	Access over blank deposit slips was not controlled.	Management should strengthen existing controls by locking the filing cabinet used to store blank deposit slips. This practice will restrict access and reduce account information availability.	Library	Management agrees and has moved the blank deposit slips to the safe. Targeted implementation date: immediately	As of June 25, 2014, blank deposit slips were moved to the safe. Based on corrective action taken issue considered closed.	Closed
Monetary Receipts, Disbursements and Deposits Audit - Library	Checks received were not endorsed upon receipt.	Management should strengthen existing controls by ensuring that all checks, regardless of origin, are immediately endorsed "for deposit only" upon receipt.	Library	Management agrees and has moved the endorsement stamp to the Financial Office for immediate endorsing for those checks received in the mail. Targeted implementation date: Immediately	As of October 6, 2014, the endorsement stamp has been moved to the safe. Two staff members are currently opening mail and stamping checks received through the mail. Based on corrective action taken issue considered closed.	Closed